



Rates (Amendment) Act (Northern Ireland) 2009

2009 CHAPTER 8

An Act to amend the Rates (Northern Ireland) Order 1977; to make provision relating to the sharing of certain social security information with the Department of Finance and Personnel and others; and to confer a temporary power to make grants to district councils. [3rd November 2009]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

Temporary reduction of rates for specified hereditaments

Temporary reduction of rates for specified hereditaments

1. For Article 31C of the principal Order (general stores etc., in rural settlements) there shall be substituted the following Article—

“Temporary reduction of rates for specified hereditaments

31C.—(1) Regulations may provide that the amount which, apart from the regulations, would be payable on account of a rate in respect of the net annual value of a specified hereditament for a specified year shall be reduced by a specified percentage if—

- (a) the net annual value of the hereditament does not exceed a specified amount; and

(b) specified conditions are satisfied.

(2) In this Article—

“specified” means specified in regulations;

“specified hereditament” means a hereditament which falls within a specified class;

“specified percentage” includes a hundred per cent.

(3) Regulations may contain such provision as the Department considers necessary or expedient for the purposes of this Article.”.

Energy efficiency

Zero-carbon or low-carbon homes

2. After Article 30B of the principal Order (dwellings occupied by persons under 18 and persons in education and training or leaving care) there shall be inserted the following Article—

“Zero-carbon or low-carbon homes

30C.—(1) Regulations may provide that, if prescribed conditions are satisfied, the first occupier of a newly-constructed dwelling-house which is—

(a) a low-carbon home; or

(b) a zero-carbon home,

shall not be chargeable in respect of it to rates in respect of a prescribed period.

(2) In the case of a low-carbon home the prescribed period for the purposes of paragraph (1) shall not—

(a) exceed two years; or

(b) begin after 31st March 2013.

(3) In the case of a zero-carbon home the prescribed period for the purposes of paragraph (1) shall not—

(a) exceed five years; or

(b) begin after 31st March 2016.

(4) The Department may by order made subject to affirmative resolution—

(a) substitute a later date for the dates mentioned in paragraphs (2)(b) and (3)(b);

(b) make transitional provision, or provide savings, in connection with the effect of paragraphs (2) and (3).

(5) In this Article the following expressions shall have such meaning as may be prescribed—

- “first occupier”,
- “hereditament in the private rented sector”,
- “low-carbon home”,
- “newly-constructed”, and
- “zero-carbon home”.

(6) Regulations for the purposes of paragraph (5) may define “low-carbon home” and “zero-carbon home” by reference to specified aspects of the energy efficiency of a building; and for this purpose “energy efficiency” includes—

- (a) consumption of energy;
- (b) conservation of energy; and
- (c) generation of energy.

(7) Regulations for the purposes of paragraph (5) defining “low-carbon home” and “zero-carbon home” may include requirements which may be satisfied in relation to a dwelling-house either—

- (a) by features of the building which, or part of which, constitutes the dwelling-house; or
- (b) by other installations or utilities.

(8) Regulations may—

- (a) make provision about the method of claiming relief under this Article (including documents or information to be provided);
- (b) provide for relief to be wholly or partly withdrawn in prescribed circumstances.

(9) Regulations made by virtue of paragraph (8)(a) may, in particular, make provision about the evidence to be provided to show that the definition of “low-carbon home” or “zero-carbon home” is satisfied.

(10) Regulations made by virtue of paragraph (9) may, in particular—

- (a) refer to a scheme or process established by or for the purposes of a statutory provision about building;
- (b) establish or provide for the establishment of a scheme or process of certification;
- (c) specify, or provide for the approval of, one or more schemes or processes for certifying energy efficiency;
- (d) provide for the charging of fees of a reasonable amount in respect of services provided as part of a scheme or process of certification.

(11) Regulations may provide that—

- (a) a person aggrieved by a decision of the Department under the regulations may—
 - (i) require the Department to review its decision; and
 - (ii) appeal to the Valuation Tribunal;
 - (b) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (a) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.
- (12) This Article shall not apply to—
- (a) a dwelling-house which is a hereditament in the social sector (within the meaning of Article 23A);
 - (b) a dwelling-house which is a hereditament in the private rented sector; and
 - (c) such other dwelling-houses as may be prescribed.
- (13) Regulations for the purposes of paragraph (1) may prescribe a period beginning before the making of the regulations but not earlier than the beginning of the year in which the regulations are made.
- (14) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.”.

Energy efficiency

3. After Article 30C of the principal Order (inserted by section 2) there shall be inserted the following Article—

“Energy efficiency

30D.—(1) Regulations may provide that, in prescribed cases, the amount which, apart from this Article, would be payable in respect of a prescribed period on account of a rate in respect of a dwelling-house to which this Article applies shall be reduced by a prescribed sum.

- (2) This Article applies to a dwelling-house if—
 - (a) prescribed measures to improve its energy efficiency have been taken to a prescribed standard; and
 - (b) prescribed conditions are satisfied.

- (3) In this Article—
 - “dwelling-house” includes a hereditament which is used partly for the purposes of a private dwelling;
 - “energy efficiency” has the same meaning as in Article 30C(6);

“rate in respect of a dwelling-house”, in relation to a hereditament which is used partly for the purposes of a private dwelling, means a rate in respect of its rateable capital value.

- (4) The prescribed period for the purposes of paragraph (1) shall not—
- (a) except in prescribed cases, exceed one year; or
 - (b) begin after 31st March 2015.
- (5) The Department may by order made subject to affirmative resolution—
- (a) substitute a later date for the date mentioned in paragraph (4)(b);
 - (b) make transitional provision, or provide savings, in connection with the effect of paragraph (4).
- (6) Regulations may provide that a reduction shall not be made under this Article unless a person has consented to the inspection of the dwelling-house in question and regulations may make provision for such inspections.
- (7) Regulations may make provision—
- (a) about the method of claiming a reduction under this Article (including documents or information to be provided);
 - (b) about the method of making a reduction under this Article.
- (8) Regulations may provide for prescribed functions under the regulations to be exercisable by such persons as the Department may determine.
- (9) Regulations may provide that—
- (a) a person aggrieved by a decision of the Department under the regulations may—
 - (i) require the Department to review its decision; and
 - (ii) appeal to the Valuation Tribunal;
 - (b) the Department or any person aggrieved by a decision of the Valuation Tribunal on an appeal by virtue of sub-paragraph (a) as being erroneous on a point of law may require the Valuation Tribunal to state and sign a case for the Court of Appeal.
- (10) Regulations may provide that this Article shall not apply to—
- (a) a dwelling-house which is a hereditament in the social sector (within the meaning of Article 23A);
 - (b) a dwelling-house which is a hereditament in the private rented sector (within the meaning of Article 30C); and
 - (c) such other dwelling-houses as may be prescribed.

(11) Regulations for the purposes of paragraph (1) may prescribe a period beginning before the making of the regulations but not earlier than the beginning of the year in which the regulations are made.

(12) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.”.

Industrial hereditaments

Exemption for industrial hereditaments

4.—(1) The 2004 Order shall be amended in accordance with subsections (2) and (3).

(2) In Article 1 (title and commencement)—

- (a) in paragraph (2) (commencement by order), for the words “Except as provided by” there shall be substituted the words “Subject to”;
- (b) in paragraph (4) (provisions coming into operation on 1st April 2011), for the words from the beginning to “1st April 2011” there shall be substituted the words “The Department shall not make an order under paragraph (2) in respect of the following provisions unless a draft of the order has been laid before, and approved by a resolution of, the Assembly”.

(3) In Article 3 (removal of exemption for industrial hereditaments)—

- (a) in paragraph (1) (repeal taking effect on 1st April 2011), the words “on 1st April 2011” shall cease to have effect;
- (b) in paragraph (2) (transitional provisions), for the words “that date” there shall be substituted the words “paragraph (1) comes into operation”.

(4) Until Article 3(1) of the 2004 Order comes into operation, the principal Order shall have effect as follows.

(5) In paragraph 4(2) of Schedule 7 (which after 31st March 2011 if not repealed by the 2004 Order provides for the rateable net annual value of industrial hereditaments which are distinguished in the NAV list as being occupied and used wholly for industrial purposes to be nil), after the word “nil” there shall be inserted the words “or such percentage of its net annual value as the Department may by order subject to affirmative resolution specify”.

(6) In paragraph 4B(1)(za) (hereditaments used partly for industrial purposes), for the words “specified in paragraph 4(3)” there shall be substituted the words “under paragraph 4”.

Deferred payment of rates on dwellings

Agreements for deferred payment of rates on dwellings

5. For Article 29A of the principal Order (agreements for deferred payment of rates on dwellings) there shall be substituted the following Article—

“Agreements for deferred payment of rates on dwellings

29A.—(1) Regulations may provide that the Department may enter into an agreement with a person for the payment of rates in respect of the capital value of a hereditament to be deferred.

(2) Regulations may require that—

- (a) the person must be both the occupier and the owner of the hereditament and a person to whom paragraph (3) applies;
- (b) the hereditament must be a dwelling-house or, though not a dwelling-house, used partly for the purposes of a private dwelling; and
- (c) prescribed conditions must be satisfied.

(3) This paragraph applies to a person if the person is—

- (a) of pensionable age;
- (b) the partner of a person who is eligible to make an agreement under this Article in respect of the same hereditament by virtue of subparagraph (a); or
- (c) the surviving partner of a person who has made an agreement under this Article in respect of the same hereditament.

(4) Regulations may make provision—

- (a) as to the terms of the agreement (including terms as to repayment, the payment of interest and other charges and as to the termination of the agreement and extending the period of the agreement);
- (b) for the amount outstanding under the agreement to be a charge on an estate in land and for the enforcement of such a charge;
- (c) for an agreement to transfer the amount outstanding under an agreement made in respect of the same hereditament by the deceased partner of the occupier;
- (d) for the meaning of “occupier”, “owner” and “pensionable age” in this Article.

(5) Regulations may provide for—

- (a) an agreement under this Article to apply to payment of the rates for the whole of the commencement year, and

(b) for the repayment of any amount already paid in respect of them.

(6) In paragraph (5) “the commencement year” means the year in which regulations for the purposes of that paragraph first come into force or, if later, the year in which the agreement is entered into.

(7) Regulations may for the purposes of this Article modify paragraphs (2) and (3) or any other provision of this Order.

(8) Regulations may make such provision as the Department considers necessary or expedient for the purposes of this Article.

(9) For the purposes of this Article a person is the partner of another person if—

- (a) they are a man and a woman who are married to each other;
- (b) they are a man and a woman who are not married to each other but are living together as husband and wife;
- (c) they are two people of the same sex who are civil partners of each other; or
- (d) they are two people of the same sex who are not civil partners of each other but are living together as if they were civil partners of each other.

(10) For the purposes of this Article two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex.

(11) For the purposes of this Article—

- (a) a person (“S”) is the surviving partner of another person if, immediately before that other person died, S was the partner of that other person;
- (b) a person (“D”) is the deceased partner of another person if, immediately before D died, D was the partner of that other person.”.

Unoccupied hereditaments

Extension of liability for unoccupied hereditaments to dwelling-houses, etc.

6.—(1) Schedule 8A to the principal Order (unoccupied hereditaments) shall be amended in accordance with subsections (2) and (3).

(2) In paragraph 1 (hereditaments to which Schedule 8A applies) subparagraph (1)(c) (exclusion of dwelling-house, private garage and private storage premises except as provided by order made by the Department) and

sub-paragraph (4) (orders made under sub-paragraph (1)(c)) shall cease to have effect.

(3) In paragraph 2 (reduction of amount payable)—

(a) in sub-paragraph (1), after the words “in respect of” there shall be inserted the words “the rateable net annual value of”;

(b) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

“(2A) The Department may by order provide that the amount which, apart from this paragraph, would be payable on account of a rate in respect of the rateable capital value of any hereditament by virtue of Article 25A shall be reduced by such percentage as may be specified in relation to that hereditament in the order.”;

(c) in sub-paragraph (3), for the words “sub-paragraph (2)” there shall be substituted the words “this paragraph”.

(4) Paragraph (3A) of Article 25A of the principal Order (power to prescribe exemption where hereditament has both a capital value and a net annual value) shall cease to have effect.

(5) Until such day as the Department may by order appoint, the power conferred by Article 26(2A) of the principal Order (power of Department to require information in respect of unoccupied hereditaments to which Schedule 8A to that Order applies if name and address of person entitled to possession unknown) shall by virtue of this subsection be exercisable as if any hereditament which is included in a capital value list were a hereditament to which Schedule 8A to the principal Order applies.

(6) In subsection (5) “hereditament” and “capital value list” have the same meaning as in the principal Order.

Capital value – assumptions

Capital value of hereditaments: change of state of property to be disregarded

7.—(1) In Part 1 of Schedule 12 to the principal Order (basis of valuation), in paragraph 12 (capital value – assumption as to state and circumstances), after sub-paragraph (3) there shall be added the following sub-paragraphs—

“(4) Regulations may provide that the state of any property comprised or included in the hereditament shall be assumed not to have changed—

(a) since before any event of a prescribed description, or

(b) by reason of any act done by or on behalf of a prescribed person.

(5) The regulations may make provision as to the circumstances and the period in relation to which that is deemed to be the case.

(6) The regulations may provide for the making of such assumptions or apportionments as may be prescribed in determining whether, or to what extent, the state of any property has changed in comparison with an earlier point in time.

(7) The regulations may—

- (a) provide that an act is to be treated as done on behalf of a prescribed person if it is done by any person connected with that person, and
- (b) define in what circumstances persons are to be treated for that purpose as connected.

(8) The regulations may provide that they have effect (with any necessary adaptations) in relation to omissions as well as to acts.

(9) The regulations may provide that sub-paragraph (2) shall have effect subject to any provision of the regulations.”.

(2) In Article 61 of the principal Order (regulations), in paragraph (2) (regulations required to be laid in draft before, and approved by resolution of, the Assembly) after the words “Schedule 5” there shall be inserted the words “or paragraph 12 of Part 1 of Schedule 12”.

Public utility undertakings

Repeal of exception from general valuation reference date and other special provisions

8.—(1) In Article 39A of the principal Order (time by reference to which, and basis on which, valuations to be made for new NAV list), paragraph (4) (exception for public utility undertakings) shall cease to have effect.

(2) Any order made under Article 39A(1) of the principal Order before the commencement of this section in relation to a new NAV list shall have effect as if subsection (1) had been in force when the order was made.

(3) The following provisions of the principal Order shall cease to have effect—

- (a) Article 39C (rating of electricity licence holders);
- (b) Article 39D (rating of gas licence holders, etc.);
- (c) Article 39E (rating of hereditaments occupied for purpose of water supply or sewerage services);
- (d) Schedule 3 (definitions relating to railway hereditaments);
- (e) in Schedule 12 (basis for valuation), Part 4 (railways) and Part 10 (docks).

Social security information

Sharing of social security information

9.—(1) If it appears to the Department for Social Development that the Department requires any relevant information for a relevant purpose, the Department for Social Development or a person providing services to that Department may provide that information to—

- (a) the Department, or
- (b) a person providing services to the Department.

(2) If it appears to the Department for Social Development that the Housing Executive requires any relevant information for a relevant purpose, the Department for Social Development or a person providing services to that Department may provide that information to—

- (a) the Housing Executive, or
- (b) a person providing services to the Housing Executive.

(3) In this section—

“relevant information” means information which—

- (a) relates to social security, and
- (b) is held by or available to the Department for Social Development or a person providing services to that Department;

“relevant purpose” means—

- (a) identifying persons who may be entitled to a relevant reduction or rebate;
- (b) encouraging or assisting persons to apply for or to claim a relevant reduction or rebate;
- (c) advising persons in relation to an application or claim for a relevant reduction or rebate;
- (d) administering rebates under Article 31A of the principal Order or a relevant scheme;

“relevant reduction or rebate” means—

- (a) a reduction under Article 30A of the principal Order (rate relief in respect of dwellings), or
- (b) a rebate under Article 31A of the principal Order (rate rebates for certain hereditaments with special facilities for persons with a disability);

“relevant scheme” means a scheme made under Article 30A of the principal Order.

Unauthorised disclosure of information relating to particular persons

10.—(1) If a person to whom this section applies (A) discloses without lawful authority any information—

- (a) acquired in the course of A's employment;
- (b) which is, or is derived from, information provided under section 9; and
- (c) which relates to a particular person,

A shall be guilty of an offence.

(2) This section applies to any person who is—

- (a) employed in the Department or in the provision of services to the Department; or
- (b) a member, officer or employee of the Housing Executive or employed in the provision of services to the Housing Executive;

and “employment” in relation to any such person shall be construed accordingly.

(3) It is not an offence under this section to disclose information which has previously been disclosed to the public with lawful authority.

(4) It is a defence for a person charged with an offence under this section to show that at the time of the alleged offence—

- (a) that person believed that the disclosure in question was made with lawful authority and had no reasonable cause to believe otherwise; or
- (b) that person believed that the information in question had previously been disclosed to the public with lawful authority and had no reasonable cause to believe otherwise.

(5) A person who is guilty of an offence under this section shall be liable—

- (a) on summary conviction, to a fine not exceeding the statutory maximum;
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or to both.

(6) For the purposes of this section a disclosure of information by a person is to be regarded as made with lawful authority if, and only if, it is made—

- (a) in accordance with that person's official duty as a civil servant;
- (b) in accordance with that person's official duty as a member, officer or employee of the Housing Executive;
- (c) in accordance with an authorisation given by the Department or the Housing Executive;
- (d) in accordance with any statutory provision or order of a court;
- (e) for the purposes of any criminal proceedings; or
- (f) with the consent of the person to whom the information relates.

Provisions relating to sharing of social security information extended to the Department

11.—(1) This subsection applies to the following provisions of the Social Security Administration (Northern Ireland) Act 1992 (c. 8)—

- (a) sections 116C and 116D (supply of information to or by the Housing Executive);
- (b) Part 1 of Schedule 4 (persons employed in social security administration or adjudication).

(2) In the provisions to which subsection (1) applies—

- (a) references to the Housing Executive shall include references to the Department for the purposes of functions of the Department relating to the administration of housing benefit;
- (b) references to a person authorised to exercise any function of the Housing Executive relating to housing benefit shall include references to a person authorised to exercise any function of the Department relating to the administration of housing benefit.

(3) This subsection applies to the following provisions of the Social Security Administration (Northern Ireland) Act 1992 (c. 8)—

- (a) section 117(9) (unauthorised disclosure of information – definition of “the person responsible”);
- (b) Part 1 of Schedule 4 (persons employed in social security administration or adjudication).

(4) In the provisions to which subsection (3) applies references to the Department (within the meaning of that Act) shall include references to the Department (within the meaning of this Act) for the purposes of the functions mentioned in subsection (2)(a).

(5) The references to section 116C and section 116D of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) are to those sections as modified by paragraph 32 of Schedule 8 to the [Welfare Reform and Pensions \(Northern Ireland\) Order 1999 \(NI 11\)](#).

*Miscellaneous***Power to alter existing agreements under Article 21 of the principal Order**

12.—(1) Article 22 of the principal Order (provisions supplementary to Articles 20 and 21) shall be amended as follows.

(2) After paragraph (4) (power to substitute percentage mentioned in Article 20(4) or 21(1)) there shall be inserted the following paragraphs—

“(4A) In paragraphs (4B) and (4C) “existing agreement”, in relation to an order under either of those paragraphs, means an agreement under Article 21 which is in force on the commencement of the order under that paragraph.

(4B) Where the Department makes an order under paragraph (4), the Department may by order direct that for any percentage specified in an existing agreement there shall be substituted such other percentage as may be specified in the order under this paragraph.

(4C) The Department may by order direct that for any percentage mentioned in an existing agreement in respect of a hereditament of a class specified in the order there shall be substituted such other percentage as may be specified in the order.

(4D) The power conferred by paragraph (4C) is exercisable whether or not it is exercised in consequence of an order under paragraph (4).”.

(3) In paragraph (5) (orders subject to affirmative resolution and date of commencement), after “(4)” there shall be inserted “, (4B) or (4C)”.

Certain regulations under Article 23A of the principal Order to be subject to negative resolution instead of affirmative resolution

13.—(1) Article 61 of the principal Order (regulations) shall be amended as follows.

(2) In paragraph (2A) (regulations subject to affirmative resolution), for the word “or” there shall be substituted the words “, except those made under paragraph (a) of the definition of “hereditament in the social sector” in paragraph (3) of that Article, and regulations made under”.

(3) In paragraph (2B) (regulations subject to negative resolution), after the word “those” there shall be inserted the word “regulations”.

Removal of exclusion of private dwellings from deemed completion days for new buildings

14. In Schedule 8B to the principal Order (new buildings (completion days)), in paragraph 1 sub-paragraphs (6) to (8) shall cease to have effect.

Temporary power to make grants to councils relating to maximum or minimum capital value changes

15.—(1) The Department may, in respect of the years ending on 31st March 2010 and 31st March 2011, make grants to district councils of such part of the relevant amount as the Department thinks fit.

(2) In subsection (1) “the relevant amount”, in relation to a year ending on 31st March 2010 or on 31st March 2011, means an amount equal to the difference between—

- (a) the amount of the product of the district rate in that year, and
 - (b) the amount which, but for regulations made under Article 18 of the principal Order, would have been the amount of that product.
- (3) In subsection (2) “product” and “district rate” have the same meaning as in the principal Order.

Supplementary

Interpretation

16. In this Act—

- “the Department” means the Department of Finance and Personnel;
- “the Housing Executive” means the Northern Ireland Housing Executive;
- “the principal Order” means the [Rates \(Northern Ireland\) Order 1977 \(NI 28\)](#);
- “the 2004 Order” means the [Rates \(Amendment\) \(Northern Ireland\) Order 2004 \(NI 4\)](#);
- “statutory provision” has the meaning given in section 1(f) of the Interpretation Act (Northern Ireland) [1954 \(c. 33\)](#).

Minor and consequential amendments

17. The statutory provisions mentioned in Schedule 1 shall have effect with the amendments specified there.

Repeals

18. The statutory provisions mentioned in Schedule 2 are hereby repealed to the extent specified in the second column of that Schedule.

Commencement

19.—(1) This Act, except the provisions mentioned in subsection (2), shall come into operation on such day or days as the Department may by order appoint.

(2) The provisions referred to in subsection (1) are—

- section 6(5) and (6);
- section 12;
- section 13;
- section 16;
- section 17 so far as it relates to paragraphs 3 and 9 of Schedule 1;
- this section;
- section 20.

Short title

20. This Act may be cited as the Rates (Amendment) Act (Northern Ireland) 2009.

SCHEDULES

SCHEDULE 1

Section 17.

MINOR AND CONSEQUENTIAL AMENDMENTS

The principal Order

1. In Article 2(2) (interpretation), after the definition of “public utility undertaking” insert the following definition—

““railway company” means a body operating a railway undertaking;”.

2. In Article 9 (levying of rates), in paragraph (3), for the words from “the succeeding” to “instalments” substitute “Article 29 or 29A or Schedule 9”.

3. In Article 37 (hereditaments), after paragraph (4) add the following paragraph—

“(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).”.

4. In Article 50 (alteration in valuation list by Commissioner), head (iv) of paragraph (1)(a) (power to alter valuation list to show the net annual value of certain hereditaments) shall cease to have effect.

5. In Article 52 (procedure on appeal to Commissioner), in paragraph (4A)(b), for the words from “12(1)” to the end substitute “15 of Part 1 of Schedule 12 (subject to paragraphs 7(3) and 12)”.

6. In Article 56 (supplementary provisions as to alterations, etc.), in paragraph (8)(d) (service of certificates of certain alterations), for “, (iii), (iv) or (v)” substitute “or (iii)”.

7. In Schedule 8A (unoccupied hereditaments), in paragraph 1(1), at the end of head (a) insert “and”.

8. In Schedule 8B (new buildings (completion days)), for paragraph 9 substitute the following paragraph—

“9.—(1) The appellant may appeal to the appropriate Tribunal from a decision of the Commissioner on an appeal under paragraph 4.

(2) Paragraphs (2) and (3) of Article 54 (appeal from decision of Commissioner) shall apply on an appeal under this paragraph as they apply on an appeal under that Article (and Article 54A applies accordingly).”.

9. Entry 9 (sewers, etc.) in Schedule 11 (properties not to be treated as hereditaments) shall be deemed never to have been repealed by Article 308(2) of, and Schedule 13 to, the [Water and Sewerage Services \(Northern Ireland\) Order 2006 \(NI 21\)](#) and in the third column of that entry, for “Public Health (Ireland) Act 1878” substitute “Water and Sewerage Services (Northern Ireland) Order 2006”.

10. In Part 1 of Schedule 12 (basis of valuation – general rule), in paragraph 3A(1) (estimated net annual value during deemed completion period), after “net annual value” insert “or capital value”

SCHEDULE 2

Section 18.

REPEALS

Short Title	Extent of repeal
The Rates (Northern Ireland) Order 1977 (NI 28) .	In Article 13(1), sub-paragraph (d) and in sub-paragraph (f) “(d)”. Article 25A(3A). Article 39A(4). Articles 39C to 39E. In Article 50, paragraph (1)(a)(iv) and in paragraph (3) “or (iv)”. Schedule 3. In Schedule 8A, in paragraph 1 sub-paragraph (1)(c) and the immediately preceding “and” and sub-paragraph (4). In Schedule 8B, in paragraph 1 sub-paragraphs (6) to (8). Schedule 9A. In Schedule 12, Parts 4 and 10.
The Electricity (Northern Ireland) Order 1992 (NI 1) .	In Schedule 12, paragraph 17.

Short Title	Extent of repeal
The Gas (Northern Ireland) Order 1996 (NI 2).	In Schedule 6 the entry relating to the Rates (Northern Ireland) Order 1977.
The Rates (Amendment) (Northern Ireland) Order 1996 (NI 25).	Article 7. Article 9. Article 12(c).
The Rates (Amendment) (Northern Ireland) Order 1998 (NI 22).	Article 5. Schedule 1. In Schedule 2, paragraph 6
The Postal Services Act 2000 (c. 26).	In Schedule 8, paragraph 16.
The Rates (Amendment) (Northern Ireland) Order 2004 (NI 4).	In Article 3(1), the words “on 1st April 2011”.
The Rates (Amendment) (Northern Ireland) Order 2006 (NI 18).	Article 21. In Article 22, paragraphs (2)(b) and (3). Article 26. In Schedule 2, paragraphs 21 to 23, 31(3), 47 and 48(5).
The Water and Sewerage Services (Northern Ireland) Order 2006 (NI 21).	In Schedule 12, paragraph 12.