
STATUTORY INSTRUMENTS

1972 No. 1633 (N.I. 16)

NORTHERN IRELAND

The Rates (Northern Ireland) Order 1972

Laid before Parliament in draft

Made

1st November 1972

Coming into operation on days to be appointed under Article 1 (2)



LONDON

HER MAJESTY'S STATIONERY OFFICE: 1972

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At the Court at Buckingham Palace, the 1st day of November 1972

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by section 1 (3) of the Northern Ireland (Temporary Provisions) Act 1972(a), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

PART I

INTRODUCTORY

Title and commencement

1.—(1) This Order may be cited as the Rates (Northern Ireland) Order 1972.

(2) This Order shall come into operation on such day or days as the Minister may by order appoint.

General interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954(b) shall apply to Article 1 and the following provisions of this Order as it applies to an Act of the Parliament of Northern Ireland.

(2) In this Order—

“building” includes a structure, whatever the method by which it has been erected or constructed;

“certified copy”, in relation to any valuation list or document, or any part of a valuation list or document, means a copy of the list or document or part certified to be a true copy by the Commissioner or by an officer of the Valuation Office authorised by the Commissioner to certify documents on his behalf for purposes of this Order;

“clerical error” includes an arithmetical error, the transposition of figures, a typographical error or any similar type of error, and also includes any erroneous insertions or omissions or any misdescriptions;

“the Commissioner” has the meaning assigned to it by Article 36 (1);

“district”, except in the expression “valuation district”, means a local government district;

“district council”, in connection with any hereditament or any entry or alteration in a valuation list in relation to any hereditament, means the district council for the district in which the hereditament is, or is treated as, situated;

(a) 1972 c. 22. (b) 1954 c. 33 (N.I.).

- “district rate” has the meaning assigned to it by Article 6 (2), and in relation to any district council means a rate made by that council;
- “district valuer” means an officer appointed as district valuer under Article 36 (2), and in connection with any hereditament means the district valuer for the valuation district in which the hereditament is situated;
- “hereditament” means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the valuation list;
- “levy”, in relation to a rate, includes assessing the rate and taking all steps necessary or expedient for the collection or recovery of sums due on account of the rate;
- “the Minister” means the Minister of Finance;
- “the Ministry” means the Ministry of Finance;
- “modify” means making additions, omissions, amendments, adaptations, applications, extensions, restrictions and substitutions;
- “net annual value” shall be construed in accordance with Article 39;
- “new valuation list” means a valuation list containing a general revaluation of hereditaments;
- “notice” means notice in writing;
- “owner” means any person for the time being receiving or entitled to receive the rent of the hereditament in connection with which the word is used, whether on his own account or as agent or trustee for another, or who, if the hereditament were let, would so receive or be entitled to receive that rent;
- “prescribed” means prescribed by regulations;
- “product”, in relation to a rate, means the product of the rate as ascertained in pursuance of regulations under Article 35;
- “public utility undertaking” means a public supply undertaking or any other undertaking (including the undertaking of a dock authority or a railway company) conducted for purposes of public utility;
- “rate” means a district rate or a regional rate, and,—
- (a) where those rates are levied as if they were items of a single rate, includes the rate comprised of those items;
- (b) where those rates are collected in moieties or instalments, includes any such moiety or instalment;
- “rateable value” shall be construed in accordance with Article 17;
- “rebate application” means an application under Article 28;
- “regional rate” has the meaning assigned to it by Article 6 (2);
- “regulations” means regulations made by the Ministry;
- “statutory provision” has the meaning assigned to it by section 1 (f) of the Interpretation Act (Northern Ireland) 1954;
- “transferred provision” has the meaning assigned to it by section 1 (g) of the Interpretation Act (Northern Ireland) 1954;
- “valuation district” means a valuation district such as is mentioned in Article 36 (2);
- “valuation list” has the meaning assigned to it by Article 40 (1);
- “the valuation list” means—
- (a) on 1st April 1973, the valuation list coming into force on 1st April 1973;

- (b) between 1st April 1973 and the date of the coming into force of the new valuation list containing the third general revaluation, the list mentioned in paragraph (a) as altered in accordance with the provisions of Part III;
- (c) on and after the date last-mentioned in paragraph (b), the new valuation list for the time being in force as altered in accordance with the provisions of Part III;

“the valuation list coming into force on 1st April 1973” means the lists containing the second general revaluation (including any revisions thereof which had been in force for rating purposes for the year ending on 31st March 1973) taken in conjunction with the lists of hereditaments revised in accordance with the Valuation Acts and transmitted to rating authorities under section 5 of the Valuation (Ireland) Act 1854(a) on or before 1st March 1973;

“year” means a financial year.

(3) For the purposes of this Order,—

- (a) where a hereditament consists of a right over land and the right is exercised by any person other than the occupier of the land or, where the land is not occupied for any other purpose by any person other than the owner of the land, the person actually exercising the right shall be deemed to be the occupier of the hereditament;
- (b) where any land is used temporarily or permanently for the exhibition of advertisements or for the erection of any hoarding, fence, post, wall or other structure used for the exhibition of advertisements; and—
 - (i) sub-paragraph (a) does not apply, and
 - (ii) the land is not occupied for any other purpose,
 the person who permits the land to be so used, or, if that person cannot be ascertained, the owner of the land, shall be deemed to be the occupier of the land.

(4) Any reference in this Order to an alteration in the valuation list includes a reference to the insertion in the list, or the deletion from the list, of a hereditament.

(5) Any reference in this Order to a hereditament which, though not a dwelling-house, is used mainly for the purposes of a private dwelling includes a reference to a hereditament which is used mainly for the purposes of private dwellings.

(6) Any reference in this Order to a public general Act includes a reference to an Order in Council which has the same effect as such an Act.

Interpretation: definitions relating to agricultural land, agricultural buildings and livestock and poultry buildings, industrial, railway and freight-transport hereditaments, and certain hereditaments of a domestic nature

3.—(1) The definitions contained in Schedules 1 to 5 shall have effect for the purposes of this Order.

(2) Schedule 6 shall have effect for providing for the circumstances in which a hereditament which is not a dwelling-house is to be deemed to be used mainly for the purposes of a private dwelling.

Interpretation: definitions of “material change of circumstances” and “the time of valuation”

4. In this Order the expressions “material change of circumstances” and,

in relation to such a change, "the time of valuation" have the meanings respectively assigned to them by paragraphs 1 and 2 of Schedule 7.

Temporary provisions

5. So long as section 1 of the Northern Ireland (Temporary Provisions) Act 1972 has effect—

- (a) subsection (1) (a) of that section applies to all functions which are conferred by this Order on the Minister;
- (b) paragraph 4 (5) of the Schedule to that Act applies to any order or regulation which under this Order is subject to affirmative resolution or to affirmative resolution of the Commons.

PART II

RATING

Making and levying of rates

Regional rate and district rate

6.—(1) Rates shall be made for each year in accordance with the provisions of this Order—

- (a) by the Ministry; and
- (b) by district councils;

and shall be levied in accordance with the provisions of this Order.

(2) In this Order, a rate made by the Ministry is referred to as a "regional rate" and a rate made by a district council is referred to as a "district rate".

(3) Subject to the provisions of this Order, a rate—

(a) shall be made and levied at a uniform amount in the pound—

- (i) in the case of a regional rate, on the rateable value of every hereditament; and
- (ii) in the case of a district rate, on the rateable value of every hereditament in the district;

(b) shall be made in accordance with the valuation list, except that—

- (i) in making the rate, the Ministry or the district council may disregard any alterations made in the valuation list after such date as the Ministry or the district council considers convenient for the purpose of fixing the amount in the pound of the rate; and
- (ii) where the rate is for a year beginning with the date on which a new valuation list is to come into force and is made before that date, the rate shall be made by reference to the new list; and

(c) shall be levied in accordance with the valuation list.

Making of rates

7.—(1) A regional rate shall be made by an order of the Ministry which shall be subject to affirmative resolution of the Commons.

(2) A district rate shall be made by a resolution of the district council.

(3) An order or resolution making a rate shall specify the amount in the pound at which the rate is to be levied.

(4) Before making an order making the regional rate for any year, the Ministry shall take into consideration estimates of the amounts required to be raised by means of district rates for that year.

(5) A rate shall be treated as duly made notwithstanding that the order or resolution making the rate—

- (a) is made without reference to individual hereditaments;
- (b) does not take account of any exemption or relief in respect of rating conferred in relation to hereditaments of any description or particular hereditaments;
- (c) is made, or in the case of an order comes into operation, after the beginning of the year for which the rate is made.

Time of making of, determination of amount of, and notification of, district rate

8.—(1) Before the beginning of, or not later than the prescribed date in, each year every district council shall make the district rate for that year.

(2) A district rate made for any year—

- (a) must be sufficient to provide for such part of the total estimated expenditure of the district council, to be incurred during that year, as is not to be met by other means; and
- (b) may also include such additional amount as is, in the opinion of the district council, required—
 - (i) to cover expenditure previously incurred, or
 - (ii) to meet contingencies, or
 - (iii) to defray any expenditure which may fall to be defrayed before the date on which money to be received on account of the next subsequent district rate will first become available.

(3) When a district council makes a district rate it shall, within the prescribed period after the rate is made,—

- (a) notify the Ministry in the prescribed manner of the amount in the pound of the rate; and
- (b) publish notice of the rate in such manner as appears to the council to be suitable for bringing the rate to the notice of persons on whom the rate is to be levied.

Levying of rates

9.—(1) The regional rate and the district rate shall be levied by the Ministry in every district as if they were items of a single rate.

(2) For all purposes, including the purposes of section 4 of the Crown Debts (Ireland) Act 1781(a), the whole of the rate comprised of the items mentioned in paragraph (1) shall be a debt due to the Crown.

(3) Without prejudice to the succeeding provisions of this Order with respect to the payment of rates in respect of certain hereditaments by instalments,—

- (a) a rate for any year shall be due and payable—
 - (i) if the rate is made before the commencement of that year, on 1st April in that year;
 - (ii) if the rate is made during that year, when the rate is made;
- (b) a rate may be collected in equal moieties, one such moiety for each half-year of the year for which the rate is made.

(a) 1781 c. 20 (Ir.).

(4) The Ministry shall, when a rate has become due and payable, make demand of the respective sums from the persons charged therewith by serving on each of those persons a demand note.

(5) The demand note on which the rate is levied shall include information with respect to—

- (a) the situation of the hereditament in respect of which the demand note is issued;
- (b) the rateable value and, where it differs from the rateable value, also the net annual value of the hereditament;
- (c) the amounts in the pound at which the regional rate and the district rate are charged; and
- (d) the period for which the rate is made;

but otherwise shall be in such form as the Ministry considers fit.

Departures from valuation list in levying rates

10.—(1) The Ministry, in levying a rate, may make such departures not affecting value from the particulars contained in the valuation list as may be necessary to enable the rate to be effectively levied in accordance with the provisions of this Order.

(2) Any departure under paragraph (1) shall be forthwith reported to the district valuer.

Appeal against rate

11.—(1) Subject to paragraph (2), if a person—

- (a) is aggrieved by a district rate; or
- (b) is aggrieved by any neglect, act or thing done or omitted by the district council in connection with a district rate; or
- (c) has any material objection to the inclusion or exclusion of any person in or from, or to the amount charged to any person in, a regional rate or a district rate;

he may appeal to the county court; and notice of any such appeal shall be served on the Ministry and, if it relates to a district rate, the district council and shall also be served on any person other than the appellant with respect to whom the rate may be required to be altered in consequence of the appeal; and the Ministry or the district council or any such person shall, if it or he so desires, be heard on the appeal.

(2) An appeal shall not lie under this Article in respect of any matter in respect of which relief might have been obtained—

- (a) under Article 13 (3) by means of an appeal as to the appropriate date for the taking effect of an alteration in the valuation list; or
- (b) under Part III by means of—
 - (i) an application for revision of the valuation list; or
 - (ii) an appeal against the making or refusal of an alteration in the valuation list or an application for the review of such an alteration.

(3) A rate for any year shall be leviable notwithstanding that notice has been served of an appeal under this Article against the rate, except that, after such notice has been served by any person on the Ministry and until the appeal has been determined or abandoned, no proceedings shall be commenced or carried on to recover from that person any sum greater than—

- (a) the amount leviable by way of rates for the immediately preceding year in respect of the hereditament to which the appeal relates; or
- (b) if the hereditament was not included in the valuation list for that preceding year or any material change of circumstances affecting the hereditament was not taken into account for the purposes of that list, the amount which would have been so leviable if, at the beginning of that preceding year,—
 - (i) the hereditament had been included in the valuation list then in force or an alteration had been made in that list in relation to the hereditament by reason of that change of circumstances; and
 - (ii) the net annual value of the hereditament, or that value as altered by reason of that change of circumstances, had been included in that list at such amount as the district valuer certifies would have been so included if the facts had been as mentioned in head (i).

(4) Where on an appeal under this Article against a rate the court sees just cause to give relief, then—

- (a) the court shall amend the rate in such manner as the court thinks necessary for giving the relief, and may for that purpose alter the amount of a district rate, but shall not quash or wholly set aside such a rate except as permitted by paragraph (5);
- (b) if it appears to the court that, as a result of any such amendment, any sum paid in consequence of the rate by any person before the hearing of the appeal ought not to have been paid by or charged on that person, the court shall order that sum to be repaid to that person by the Ministry together with all reasonable costs occasioned by that person having paid or been required to pay that sum;
- (c) if the rate is amended so as to make chargeable any person not previously charged or to increase the charge on any person, the rate as amended shall be leviable on that person in like manner as if it had always been in its amended form.

(5) If, on an appeal under this Article against a district rate, the court is of the opinion that, for the purpose of giving relief to the appellant, it is necessary that the rate should be wholly quashed, the court may quash the rate; but in that case, subject to paragraph (6), all amounts charged by the rate shall be leviable in like manner as if no appeal had been made and, when paid or recovered, shall be treated as payments on account of the next effective rate.

(6) Where on an appeal under this Article the court orders a district rate to be quashed, the court may order that any sum charged on any person by that rate, or any part of a sum so charged, shall not be paid; and after the making of such an order no proceedings shall be commenced or continued for the purpose of levying that sum or part; but no person shall be liable to any action for any thing done by him for the purpose of levying any sum before he had notice of any order under this paragraph providing for that sum not to be paid.

Restriction on amount recoverable in certain cases by reference to new valuation list

12.—(1) Subject to the provisions of this Order, where in the case of any hereditament—

- (a) the net annual value ascribed to it in a new valuation list exceeds the corresponding value of the hereditament as last previously determined; and
- (b) the hereditament has not been substantially altered since its net annual value was last previously determined; and
- (c) an application for the revision of the list in relation to the hereditament, with a view to reducing the net annual value so ascribed to the hereditament, is served on the district valuer before the end of the period of six months beginning with the date on which the list came into force,

then, until that application and any consequent appeal has been disposed of, the amount recoverable in respect of rates levied in respect of the hereditament for the year beginning with the date aforesaid, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates levied in respect of the hereditament for the last year before that list came into force increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this paragraph.

(2) Paragraph (1) shall not apply unless—

- (a) the application referred to in sub-paragraph (c) thereof is served on the district valuer by the occupier of the hereditament and no previous such application has been served on the district valuer in relation to the same list by any occupier of the hereditament; or
- (b) the application is served on the district valuer by the owner of the hereditament, being a person who in pursuance of Article 20 or 21 is rated or has undertaken to pay or collect the rates in respect of the hereditament, and no previous such application has been served on the district valuer in relation to the same list by any such owner of the hereditament.

(3) Where a change in the law determining the relationship between the net annual value and rateable value of hereditaments of any description, or of hereditaments generally, operates as from the coming into force of any new valuation list (whether the change arises from the coming into operation, amendment or repeal of any statutory provision or from the fact that such a provision applying to the previous list or the last year for which the previous list was in force does not apply to the new list), and so operates as to increase the rateable values to which the change applies, paragraph (1) shall have effect in relation to a hereditament of which the rateable value is affected by the change as if for the reference to the total amount of rates levied in respect of the hereditament for the last year before the list came into force there were substituted a reference to the total amount of the rates which would have been levied in respect thereof for that year if the rateable value for that year had been related to the actual net annual value for the year in the same way as it would have been related to the net annual value if the change had had effect as respects that year.

Effect of alteration in valuation list

13.—(1) Where an alteration in relation to a hereditament is made in the valuation list, then, for the purposes of levying any rate—

(a) where—

- (i) the list is a new valuation list, and
- (ii) the alteration is made in consequence of an application for revision which was served on the district valuer before the end of the period

- of six months beginning with the date on which the list came into force, and
- (iii) the hereditament was included in the valuation list last previously in force and, since the new list came into force, has not come into occupation after having been out of occupation on account of structural alterations, or has not been affected by the happening of any event which is a material change of circumstances such as is mentioned in paragraph 1 (b) to (g) of Schedule 7,
- the alteration shall be deemed to have had effect on and after the date on which the list came into force;
- (b) where the alteration is made by way of correction of a clerical error, the valuation list shall have effect, and be deemed always to have had effect, as so corrected;
- (c) where the alteration—
- (i) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations, or
- (ii) is made by reason of any event which is a material change of circumstances such as is mentioned in paragraph 1 (b) to (g) of Schedule 7,
- the alteration shall have effect on and after the date on which the new or altered hereditament comes into occupation or, as the case requires, shall be deemed to have had effect on and after the date of the happening of the event by reason of which the alteration is made;
- (d) where the alteration is made pursuant to Article 55 on a review, following the final disposal of an appeal to the Lands Tribunal, of a revision of the valuation list, the alteration shall be deemed to have had effect on and after the same date as that on which any alteration which was made or could have been made in consequence of the revision had or would have had effect;
- (e) where the alteration is made otherwise than as mentioned in sub-paragraph (a), (b), (c) or (d), it shall have effect, or be deemed to have had effect,—
- (i) on and after the date of the commencement of the year in which the application was made for the revision of the valuation list in consequence of which the alteration is made (whether the alteration is made immediately following the revision or on appeal), or, if the alteration is made otherwise than in consequence of an application, the year in which a certificate of the alteration is served on the occupier of the hereditament (or, if the alteration is made on a review under Article 51 (2) or on appeal, the year in which a certificate of the alteration that is the subject of the review or appeal, or was the subject of any earlier review or appeal, was so served), or
- (ii) on and after such later date (if any) as is appropriate in all the circumstances.
- (2) Any question as to the appropriate date for the purposes of paragraph (1) (e) (ii)—
- (a) if it arises in connection with a decision of the Lands Tribunal on an appeal to the Tribunal under the succeeding provisions of this Order, may be determined by the Tribunal; or
- (b) if it is not so determined, shall in the first instance be determined by the Ministry.
- (3) Notice of any determination under sub-paragraph (b) of paragraph (2) shall be served by the Ministry on the occupier of the hereditament, and—

- (a) any person aggrieved by a determination made by the Ministry under that sub-paragraph may appeal to the Lands Tribunal; and
 - (b) on such an appeal the Lands Tribunal may give such directions in the matter as it considers appropriate.
- (4) Where the alteration affects the amount levied on account of a rate in respect of any hereditament in accordance with the list, the difference—
- (a) if too much has been paid, shall be repaid or allowed; or
 - (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (5) No liability shall be imposed or right conferred on any person by virtue of paragraph (4) to pay or receive the difference referred to in that paragraph if that person had ceased to occupy or own the hereditament in question before the relevant date.
- (6) In paragraphs (1) (e) (i) and (3) “occupier” includes an owner who is rated instead of the occupier under Article 20 or who enters into an agreement with the Ministry under Article 21; and in paragraph (5) “the relevant date” means the date applicable by virtue of sub-paragraph (a), (b), (c), (d) or (e) of paragraph (1), whichever is relevant.

Rating on basis of apportioned value in certain cases

14.—(1) Subject to paragraph (3), where it appears to the Ministry that part of a hereditament included in the valuation list is occupied, and that some other part of the hereditament is unoccupied but is likely to remain unoccupied for a short time only, the district valuer—

- (a) at the request of the Ministry; and
 - (b) with the agreement of the occupier as to the extent of those parts;
- if he is satisfied that the parts are capable of separate occupation, may apportion the net annual value of the hereditament between the occupied and the unoccupied parts and certify the extent to which the net annual value is attributable to each such part.

(2) Where the net annual value of a hereditament is apportioned under paragraph (1), then, as from—

- (a) the commencement of the year in which the request was made, or
- (b) the date on which the hereditament became partly occupied and partly unoccupied,

whichever is the later, and until—

- (i) the unoccupied part becomes occupied; or
- (ii) a further apportionment is made under paragraph (1); or
- (iii) an alteration is made in the valuation list in pursuance of an application for revision made by reason of the hereditament being occupied in parts,

each such part of the hereditament and so much of the net annual value of the hereditament as is apportioned to each such part shall be treated for the purposes of this Part as if they were included in the valuation list as, respectively, a separate hereditament and its net annual value.

(3) Paragraph (1) shall not apply to a hereditament where the owner is rated under Article 20 or has undertaken under Article 21 (1) (a) or (b) to pay the rates chargeable in respect of the hereditament.

Refund of overpayments

15.—(1) Without prejudice to Articles 11 (4) (b), 13 (4) (a), 19 (4) and 27 (2) (a) and paragraphs 16, 18 and 19 of Schedule 10, but subject to paragraph (2), where it is shown to the satisfaction of the Ministry that any amount paid on account of a rate, and not recoverable apart from this Article, could properly be refunded on the ground that—

- (a) the amount of any entry in a valuation list was excessive; or
- (b) the rate was levied otherwise than in accordance with the valuation list then in force; or
- (c) any exemption or relief to which a person was entitled was not allowed; or
- (d) the hereditament was unoccupied during any period; or
- (e) the person who made a payment in respect of the rate was not liable to make that payment,

the Ministry may refund that amount or a part of it.

(2) No amount shall be refunded under paragraph (1)—

- (a) unless application for the refund was made before the end of the sixth year after that in which the amount was paid; or
- (b) if the amount paid was charged on the basis, or in accordance with the practice, generally prevailing at the time when the payment was demanded.

Certificates and statements as to rates, etc.

16.—(1) A certificate signed by a person authorised by the Ministry to exercise functions under this paragraph stating—

- (a) the net annual value or the rateable value of a hereditament at a date specified in the certificate; or
- (b) the amount of rates chargeable in respect of the hereditament; or
- (c) whether any, and if so what, amount has been paid in satisfaction of such rates;

shall be admissible in any proceedings as sufficient evidence of the matters stated in the certificate and that the amount stated under sub-paragraph (b) or, as the case may be, the difference between the amounts stated under sub-paragraphs (b) and (c) is unpaid and is due to the Ministry; and a document purporting to be such a certificate as is mentioned in this paragraph shall be deemed to be such a certificate until the contrary is proved.

(2) A certificate of a district council stating that a district rate of a specified amount in the pound has been made or published by the council on a date specified in the certificate shall be admissible in any proceedings as sufficient evidence of the matters stated in the certificate.

(3) The Ministry shall, on being so requested by a person who is or was liable in respect of a hereditament for rates for any period in the current year or any year preceding that year give him—

- (a) a statement of the rates payable in respect of the hereditament for any of those years in respect of which he is still liable for arrears at the time of the request;
- (b) a statement of the rates paid in respect of the hereditament for any of those years, not being a year earlier than the ninth preceding year or 1st April 1973, whichever is the later.

(4) Where a person satisfies the Ministry that he is or was liable, in respect of a hereditament, to indemnify any other person for rates, he shall be entitled to the like statement under paragraph (3) as that other person is entitled to.

Rateable value

Ascertainment of rateable value

17. For the purposes of this Order the rateable value of a hereditament shall be ascertained in accordance with the provisions of Schedule 8.

Liability and assessment

Liability to be rated in respect of hereditaments

18. Subject to the provisions of this Order, every occupier of a hereditament which is included in the valuation list shall be chargeable to rates in respect of the hereditament according to its rateable value.

General provisions as to liability and assessment to rate

19.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability on account of, a rate in respect of any hereditament for any year.

(2) A person who is in occupation of the hereditament for part only of the year shall, subject to the provisions of this Article, be liable to be charged with such part only of the total amount of the rate as bears to that amount the same proportion as the number of days during which he is in occupation bears to the total number of days in the year.

(3) A person who is in occupation of the hereditament for any part of the year may be assessed to the rate in accordance with the provisions of paragraph (2) notwithstanding that he ceased to be in occupation before the rate was made.

(4) A person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay—

- (a) if he was in occupation at the beginning of the year, the whole of the amount charged in respect of the hereditament; or
- (b) if he came into occupation subsequently, a proportion of that amount calculated on the basis that he will remain in occupation until the end of the year,

but shall, if he goes out of occupation before the end of the year, be entitled to recover from the Ministry any sums paid by him in excess of the amount properly chargeable against him in accordance with the provisions of paragraph (2), except that—

- (i) no allowance shall be made for a period of less than seven days;
- (ii) a person shall not be entitled to recover any such sum unless he makes application in writing to the Ministry within three months after he ceases to be the occupier of the hereditament;
- (iii) a person shall not be entitled to recover any such sum in so far as he has previously recovered it from an incoming occupier.

(5) Where the name of any person liable to be rated as occupier of any hereditament is not known to the Ministry, it shall be sufficient to assess him to the rate by the description of the “occupier” of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

Rating of owners instead of occupiers in certain cases

20.—(1) Subject to the provisions of this Order, rates shall be payable by, and levied on, the owner, instead of the occupier, of a hereditament where—

- (a) the net annual value of the hereditament does not exceed £15·50; or
- (b) the hereditament is let to weekly or monthly tenants and its net annual value is less than £32; or
- (c) separate parts of the hereditament are let as apartments or lodgings.

(2) Where any owner is rated under this Article, he shall be entitled to such relief in respect of any non-occupation of the hereditament as he would have been entitled to receive had he been rated as the occupier in respect thereof.

(3) Notwithstanding anything in paragraph (1), so long as a person who has wilfully entered upon a hereditament such as is mentioned in sub-paragraph (a) of that paragraph with intent wrongfully to take possession of, or use, the hereditament is in occupation of the hereditament without the permission of the owner, that person, and not the owner, shall be chargeable to rates in respect of the hereditament.

(4) There shall be allowed to each owner who is rated under this Article and pays the amount due from him on account of the rate on or before the date of the expiration of—

- (a) half the year for which the rate is made (or, if the rate is collected in moieties, half the period for which the moiety is payable); or
- (b) one month from the date of service of the demand note on which the rate is levied;

whichever is the later, an allowance equal to $7\frac{1}{2}$ per cent. of the amount payable.

(5) The Ministry may by order made subject to affirmative resolution of the Commons substitute a different limit for that specified in sub-paragraph (a) or (b) of paragraph (1); but any such order shall not affect any person's liability for rates for any period before the coming into force of the first new valuation list to come into force after the date of the order.

Payment or collection of rates by owners by agreement

21.—(1) The owner of any hereditament the rent of which becomes payable or is collected at intervals shorter than quarterly may by agreement in writing with the Ministry undertake either—

- (a) that he will pay the rates chargeable in respect of the hereditament whether it is occupied or not; or
- (b) that he will so long as the hereditament is occupied pay the rates chargeable in respect of it; or
- (c) that he will on behalf of the Ministry collect the rates due from the occupier of the hereditament;

and the Ministry may agree, where the owner so undertakes and pays over to the Ministry on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make him an allowance not exceeding in the case of an undertaking under sub-paragraph (a) 10 per cent., in the case of an undertaking under sub-paragraph (b) $7\frac{1}{2}$ per cent., or in the case of an undertaking under sub-paragraph (c) 5 per cent.

(2) An allowance made under paragraph (1) in respect of any hereditament to an owner who is rated under Article 20 shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under that Article.

(3) An agreement entered into under this Article shall continue in force until determined by notice served either by the Ministry on the owner or by the owner on the Ministry, and, in the event of a change in the ownership of any hereditament while the agreement is in force, shall continue to be binding upon the new owner as if it had been made by him.

(4) A notice for the purposes of paragraph (3) shall take effect only on the expiration of a year and shall be given not less than six months before the expiration of that year.

(5) In the case of an undertaking by an owner under paragraph (1) (c), the amount due from the owner shall be taken to be an amount which bears to the total amount of the rates due the same proportion as the aggregate amount actually collected by him in respect of rent and rates bears to the aggregate amount due in respect thereof.

(6) In the case of an undertaking by an owner under paragraph (1) (c), unless the undertaking expressly so provides—

(a) the expression “rates due” in the provisions of this Article relating to such an undertaking shall not include rates accruing due before the date on which the undertaking comes into operation; and

(b) account shall not be taken for the purposes of paragraph (5) of rent which accrues due before that date.

Provisions supplementary to Articles 20 and 21

22.—(1) Where in the case of any hereditament the owner is rated in respect thereof in pursuance of Article 20, or has undertaken in pursuance of Article 21 to pay or collect the rates charged in respect thereof, the amount due from him on account of those rates shall be recoverable by the Ministry from him in like manner and subject to the like conditions as rates payable by the occupier of a hereditament (not being an occupier by whom a notice under Article 30 of his election to pay rates by instalments has been given and is for the time being in force) are recoverable from the occupier.

(2) The Ministry may serve on an owner who is rated under Article 20 instead of the occupier or who enters into an agreement with the Ministry under Article 21 a notice requiring him to state to the Ministry in writing, within a period and in the manner specified in the notice,—

(a) the names and addresses of the occupiers of the hereditaments in respect of which he is so rated or has so agreed; and

(b) such particulars with respect to the periods for which any of those hereditaments have been unoccupied and with respect to the amount which he has failed to collect from the occupiers as the Ministry may require for the purpose of enabling it to determine what amount is properly due from the owner under Article 20 or 21;

and the owner shall comply with the notice.

(3) Where the name of any person liable to be rated as owner of any hereditament is not known to the Ministry, it shall be sufficient to assess him to the rate by the description of the “owner” of the hereditament (naming it) in respect of which the assessment is made, without further name or description.

Liability of occupier for rates unpaid by owner

23.—(1) Notwithstanding that the owner of a hereditament is liable for, or has undertaken, payment of the rates assessed thereon, if—

(a) any sum due on account of a rate in respect of the hereditament is not paid by the owner on or before—

- (i) where the sum is payable under Article 20, the date mentioned in paragraph (4) of that Article; or
 - (ii) where the sum is payable under an agreement entered into under Article 21, the date specified in that agreement which is applicable in relation to that sum; or
- (b) a notice has been served on the occupier of the hereditament under Article 26 (1) and he has not complied with it;

any sum due on account of a rate in respect of the hereditament shall, without prejudice to any liability of the owner, become payable by, and, subject to paragraph (2), may be levied on, the occupier of the hereditament.

(2) The occupier shall not be compelled to pay to the Ministry under this Article at any time any sum greater than the amount of rent due from him at that time, unless a notice has been served on him under Article 26 (1) and he has not complied with it.

(3) Where an occupier pays under paragraph (1) any sum due on account of a rate which, if it had been paid by the owner, would not give rise to a payment by the occupier under paragraph 3 of Schedule 9, then, notwithstanding any covenant or agreement to the contrary,—

- (a) the occupier may deduct the amount of the payment from the rent due to the owner; and
- (b) if the amount of rent due is less than the amount of the payment, the occupier—
 - (i) may deduct the difference between those amounts from the rent accruing due to the owner then or in the future, or
 - (ii) may recover that difference from the owner as a debt;

and every payment in respect of which a deduction is made under sub-paragraph (a) or (b) (i) shall be a valid discharge of the rent to the extent of the payment.

Recovery of rates from tenants and lodgers

24.—(1) Without prejudice to Article 23, where the rates due from the person rated in respect of any hereditament are in arrear, the Ministry may serve on any person paying rent for that hereditament, or any part thereof, to the person from whom the arrears are due a notice stating the amount of those arrears of rates and requiring all future payments of rent (whether already accrued due or not) by the person paying rent to be made direct to the Ministry until those arrears are duly paid; and that notice shall operate to transfer to the Ministry the right to recover, receive and give a discharge for that rent.

(2) In this Article, “rent” includes a payment made by a lodger.

Incidence of rates as between landlord and tenant

25. The provisions of Schedule 9 shall have effect for regulating the incidence of rates as between landlord and tenant in the circumstances mentioned in that Schedule.

Power of Ministry to require information as to ownership, etc., of hereditaments

26.—(1) The Ministry may, for the purposes of this Order, serve a notice on the occupier of any hereditament, or a person paying rent in respect of a hereditament, requiring him to state to the Ministry in writing, within a period and in the manner specified in the notice,—

- (a) the nature of his own interest therein;
- (b) the rate at which rent (if any) is payable by him and the dates on which it falls due;

- (c) the amount of rent (if any) then due from him;
- (d) the name and address of the owner of the hereditament.

(2) Where the Ministry has reason to believe that a person is receiving or is entitled to receive rent in respect of a hereditament in the capacity of agent or trustee for any other person, the Ministry may, for the purposes of this Order, serve a notice on him requiring him to state to the Ministry in writing, within a period and in the manner specified in the notice,—

- (a) the nature of that capacity;
- (b) the name and address of that other person;
- (c) such particulars of—
 - (i) the rents paid or payable to him in that capacity,
 - (ii) the hereditaments in respect of which the rents are payable, and
 - (iii) his receipts and disbursements on account of such rents,as are required by the notice.

(3) Where a notice is served on a person under paragraph (1) or (2) he shall comply with the notice.

- (4) In this Article—
“hereditament” includes part of a hereditament;
“rent” includes a payment made by a lodger.

Special reliefs in respect of dwellings

Reduction of regional rate on dwellings

27.—(1) The Ministry—

- (a) shall reduce the amount which, apart from this paragraph, would be the amount of the regional rate levied by the Ministry for any year in respect of dwelling-houses by such amount in the pound as may be fixed for that year for the purposes of this Article by an order made by the Ministry subject to affirmative resolution of the Commons; and
- (b) shall reduce the amount which, apart from this paragraph, would be the amount of the regional rate so levied in respect of hereditaments which, though not dwelling-houses, are used mainly for the purposes of a private dwelling by one-half of that amount in the pound.

(2) Where, during part only of a year, a hereditament either is a dwelling-house or is used mainly for the purposes of a private dwelling, the reduction to be made in pursuance of paragraph (1) shall be made for that part of the year only; and, if the reduction, or any adjustment in it, affects the amount levied on account of a rate in respect of the hereditament for that year, the difference—

- (a) if too much has been paid, shall be repaid or allowed; or
- (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

Right to rebate in respect of rates on dwelling

28.—(1) Any person to whom this Article applies who makes application therefor in accordance with the provisions of this Article shall, subject to paragraphs (2) and (6) and Article 29 (2), be entitled in respect of any year to a rate rebate—

- (a) if his rebate application is made before 1st October in that year, of such amount (if any) as represents—
 - (i) two-thirds of the amount by which his reckonable rates determined in accordance with Part I of Schedule 10 exceeds £7·50, less
 - (ii) 50p for every complete pound by which his reckonable income determined in accordance with Part II of that Schedule exceeds the appropriate limit so determined; or
- (b) if his rebate application is made on or after that date, of one-half of that amount.

(2) Where a rebate application in respect of a hereditament or part of a hereditament in respect of any year is made by a person who is liable to be charged with part only of the rate in respect of the hereditament or part of a hereditament for that year, the rebate afforded to him shall be of an amount which bears to the amount of the rebate to which he would have been entitled if he had been chargeable with the rate for the full year the same proportion as that part of the rate bears to the rate for the full year but, if the rebate application is made on or after 1st October in that year, shall not exceed the amount to which he would have been entitled under paragraph (1) (b) if he had been chargeable with the rate for the full year.

- (3) This Article applies to the following persons, namely—
 - (a) a person who is the occupier of, and resides or is usually resident in, a hereditament which is a dwelling-house;
 - (b) a person who is the occupier of, and resides or is usually resident in, a hereditament which, though not a dwelling-house, is used mainly for the purposes of a private dwelling;
 - (c) a person who, not being the occupier of such a hereditament as is mentioned in sub-paragraph (a) or (b), is the tenant of, and resides or is usually resident in, a part of any such hereditament in respect of which he makes payments to the occupier by way of rent.

(4) A rebate application shall be made in writing to the Ministry in such form as the Ministry may approve not earlier than two months before the beginning, and not later than the end, of the year to which it relates.

(5) Subject to paragraph (6), if the Ministry, on considering any application made to it under this Article, is satisfied that the application has been duly made by a person qualified to make it and that the applicant is entitled to a rebate, the Ministry shall grant the rebate; and the rebate shall be afforded in accordance with Part III of Schedule 10.

(6) Where two or more persons are joint occupiers of a hereditament such as is mentioned in sub-paragraph (a) or (b), or joint tenants of such a part thereof as is mentioned in sub-paragraph (c), of paragraph (3), then for the purposes of rebates under this Article each of those persons shall be treated separately as if he were the sole occupier of the hereditament or, as the case may be, sole tenant of that part thereof, except that where a husband and wife are such joint occupiers or tenants a rebate may be granted to either but not to both of them.

Provisions supplementary to Article 28

29.—(1) Without prejudice to any other right to recover the amount of any relief by way of rebate under Article 28 which has been wrongly afforded, where any person convicted of an offence under the Theft Act (Northern

Ireland) 1969 (a) has as a result of that offence been afforded such relief to which he was not entitled, the amount of that relief may be recovered by the Ministry summarily as a debt; and, notwithstanding section 72 (1) of the Magistrates' Courts Act (Northern Ireland) 1964 (b) (debt proceedings to be commenced within six years) or any other transferred provision, proceedings for the recovery of a consecutive series of amounts by way of such relief may be brought within twelve months from the date on which the last amount of the series was afforded.

(2) Where, in determining the amount of any benefit under the Supplementary Benefits &c. Act (Northern Ireland) 1966 (c) the requirements of any person have been taken into account for the whole or part of a year in respect of which rate rebate under Article 28 might be afforded to him and, before the whole or part of it has been afforded, the Ministry is notified by the Supplementary Benefits Commission for Northern Ireland of the amount by which the amounts paid under the said Act of 1966 exceed what the Commission have determined they would have been had the rebate been afforded before the amount of the benefit was determined, the amount of the rebate to be afforded shall be reduced by the amount so notified.

(3) Regulations may make provision for prescribing the evidence which is to be provided in support of applications for rate rebate under Article 28.

(4) The Ministry may, by order made subject to affirmative resolution of the Commons,—

(a) provide that Article 28 (1) shall have effect as if for references to £7·50 and 50p there were substituted references to such other amounts as are specified in the order;

(b) vary either of the limits of income specified in paragraph 11, or the amount of the increase thereof in respect of a child specified in paragraph 12, of Schedule 10, but not so as to reduce any amount specified in that paragraph.

Right to pay rates on dwellings by instalments

30.—(1) Any person who is the occupier of, and resides or is usually resident in, a hereditament which—

(a) either is a dwelling-house or, though not a dwelling-house, is used mainly for the purposes of a private dwelling; and

(b) is not a hereditament in respect of which the owner is rated under Article 20 or has entered into an agreement with the Ministry under Article 21;

may by notice to the Ministry served in accordance with paragraph 1 of Schedule 11 elect to pay rates in respect of that hereditament by instalments in accordance with that Schedule; and, as from the date which under the said paragraph 1 is the effective date of that notice until, in pursuance of Article 31 (2) or paragraph 6 of Schedule 11, that notice ceases to be in force, any rates for the year in which that date falls or any subsequent year which are charged on that person in respect of that hereditament shall be payable by instalments accordingly.

(2) Subject to paragraph 6 of Schedule 11, where pursuant to paragraph (1) the rates charged on any person in respect of any hereditament are payable by instalments, those rates shall be recoverable only to the extent of each respectively of those instalments as and when it falls due.

(a) 1969 c. 16 (N.I.).

(b) 1964 c. 21 (N.I.).

(c) 1966 c. 28 (N.I.).

Discount on rates on dwellings

31.—(1) An allowance by way of discount of $2\frac{1}{2}$ per cent. shall be granted to any person entitled to serve a notice under Article 30 (1) in respect of a hereditament which either is a dwelling-house, or, though not a dwelling-house, is used mainly for the purposes of a private dwelling whether or not he has in fact served such a notice, who pays the net amount due on account of rates in respect of that hereditament either in a single sum or in the moieties mentioned in Article 9 (3) (b) before such date or respective dates as the Ministry may notify to him.

(2) If an allowance under this Article is made in respect of a hereditament in respect of which a notice under Article 30 (1) is in force, that notice shall thereupon cease to be in force and, notwithstanding anything in Article 30 (1), rates in respect of that hereditament shall cease to be payable in accordance with that Article, without prejudice, however, to the right to serve a fresh notice under Article 30 (1) in accordance with paragraph 1 of Schedule 11.

Recovery of rates

Proceedings for recovery of rates

32.—(1) Without prejudice to Article 9 (2) or to any right of deduction or set-off, any sum due by a person to the Ministry on account of a rate leviable on him shall be recoverable, as a debt due to the Ministry, summarily or by action in the county court or the High Court.

(2) The jurisdiction conferred on a court of summary jurisdiction or a county court by paragraph (1) may be exercised notwithstanding anything to the contrary in any transferred provision which imposes limitations on the jurisdiction of such a court by reference to an amount or balance claimed or to the amount of an account or the value of property.

(3) Notwithstanding any other transferred provision, proceedings under this Article for the recovery from any person of a sum due by him on account of a rate in respect of any hereditament may be heard or determined by a court of summary jurisdiction, or the county court, having jurisdiction in the whole or any part of the petty sessions district, or the division, in which that person resides or in which the hereditament, or any part of it, is situated.

(4) No proceedings for the recovery of any sum due to the Ministry on account of a rate shall be instituted except after the expiration of at least seven days from the date of service of the demand note on which the rate is levied; and an averment in the process that the demand note was served at least seven days prior to such proceedings being instituted shall be admissible in the proceedings as sufficient evidence of that fact.

(5) A person authorised in writing by the Ministry to exercise functions under this paragraph may authorise the institution of and, although not a practising solicitor, institute, appear in and conduct on behalf of the Ministry proceedings in any court of summary jurisdiction for the recovery of any sum due to the Ministry on account of a rate; and any such proceedings which have been begun by one such person may be continued by another such person.

(6) All or any of the sums due on account of rates from any one person may, whether or not they are due in respect of the same hereditament, be included in the same process, order or other document authorised or required by law to be issued, and every such document as aforesaid shall, as respects each such sum

be construed as a separate document, and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.

(7) In any proceedings for the recovery of a sum due to the Ministry on account of a rate no question shall be raised in respect of any matter in respect of which relief might have been obtained—

- (a) under Article 11 by means of an appeal against the rate; or
- (b) under Article 13 (3) by means of an appeal as to the appropriate date for the taking effect of an alteration in the valuation list; or
- (c) under Part III by means of—
 - (i) an application for revision of the valuation list; or
 - (ii) an appeal against the making or refusal of an alteration in the valuation list, or an application for the review of such an alteration.

(8) For the purposes of section 8 of the Statute of Limitations (Northern Ireland) 1958^(a) and section 72 (1) of the Magistrates' Courts Act (Northern Ireland) 1964 (debt, etc., proceedings not to be commenced after six years from date when cause of action accrued or arose), the cause of action for the recovery of a sum due on account of a rate for any year shall be deemed to have accrued or arisen on 1st April in that year.

(9) In this Article "process" includes a process under Part VII of the Magistrates' Courts Act (Northern Ireland) 1964, a civil bill and a writ.

Limitation of liability of certain owners

33.—(1) Where the Ministry claims to recover from any person as being the owner of a hereditament any sum due on account of a rate levied on him in respect of that hereditament, and that person proves that he—

- (a) is receiving the rent of the hereditament merely as agent or trustee for some other person; and
- (b) does not hold, and since the date on which the rate became due and payable has not held or received, on behalf of that other person sufficient money to discharge the whole demand of the Ministry;

his liability shall be limited to the total amount of the money which he holds or has held or received as aforesaid, unless a notice has been served on him under Article 26 (2) and he has not complied with it.

(2) Without prejudice to any other provision of this Part, where the Ministry is, or would be, debarred by paragraph (1) from recovering the whole of any sum such as is there mentioned from an agent or trustee, the Ministry may recover the whole or any unpaid balance of that sum from the person on whose behalf the agent or trustee receives the rent as if it were arrears of rate.

Financial provisions

Payments to district councils on account of district rates

34.—(1) The Ministry shall, in respect of each year, pay to each district council in accordance with regulations a sum equal to the product of the district rate made by the council for that year.

(2) The sums payable under this Article shall be charged on and issued out of the Consolidated Fund, and for the purpose of providing for such issues the Ministry may borrow money.

(a) 1958 c. 10 (N.I.).

Product of rate

35. Regulations may prescribe the manner in which the product of a rate of a specified amount in the pound is to be ascertained for such purposes of this Order or of any other transferred provision, whether passed or made before or after this Order, as may be prescribed.

PART III
VALUATION

The Valuation Office

The Commissioner, district valuers and the Valuation Office

36.—(1) The Minister—

(a) shall appoint an officer of the Ministry 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 Ministry shall appoint an officer of the Ministry 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 Ministry 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 Ministry 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.

Valuations

Hereditaments

37.—(1) Properties of the descriptions specified in Schedule 12 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 13 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 Ministry may, by order made subject to affirmative resolution, amend Schedule 13 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.

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 paragraph (3) and to any other statutory provision, the Commissioner or the district valuer shall cause every hereditament to 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.—(1) For the purposes of this Order every hereditament shall be valued upon an estimate of its net annual value.

(2) Without prejudice to any other statutory provision, Schedule 14 shall have effect for the purpose of providing for the manner in which the net annual value of a hereditament is to be, or may be, estimated.

Valuation lists

The valuation list

40.—(1) The Commissioner shall maintain a list of hereditaments (in this Order referred to as a “valuation list”) prepared, and from time to time altered, by him in accordance with this Part.

(2) Without prejudice to the provisions of this Part and subject to any other statutory provision, the following particulars shall be entered in the valuation list:—

(a) the net annual value of every hereditament;

(b) such other particulars as may be prescribed with respect to every hereditament; and

(c) the total of net annual values of all hereditaments in each district.

(3) The valuation list may be maintained by recording the particulars in question in such manner as the Ministry 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 the valuation list as if it were wholly situated in either or any of those districts or may apportion the net annual value of the hereditament between the several districts.

(5) Subject to any alteration duly made under this Part, every valuation list (including the valuation list coming into force on 1st April 1973) shall remain in force until it is superseded by a new valuation list.

(6) No alteration shall be made in the 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 list in accordance with which, under Article 6 (3) (b), any rate falls or fell to be made, shall be conclusive evidence for the purposes of the making and levying of that rate of the values of the several hereditaments included in the list.

(8) Without prejudice to Article 6 (3) (b) (i), as respects any period during which, under this Order, an alteration in the valuation list referred to in paragraph (7) has or is deemed to have had effect, the reference in paragraph (7) to that list shall be construed as a reference to that list as so altered.

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

41.—(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, in the valuation list as exempt from rates 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.

(3) The hereditament shall be distinguished as exempt—

(a) as to one-half of the extent (if any) to which it is used for such of the purposes mentioned in sub-paragraph (a), (b) (i) or (ii), (c) or (d) of paragraph (2) as are domestic purposes; and

(b) as to the whole of the extent (if any) to which it is used for such of those purposes as are not domestic purposes;

and, where the hereditament is used otherwise than either wholly for the purposes mentioned in sub-paragraph (a) or wholly for the purposes mentioned in sub-paragraph (b), the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the use of the hereditament—

(i) for the purposes mentioned in sub-paragraph (a) (if any);

(ii) for the purposes mentioned in sub-paragraph (b) (if any);

(iii) for other purposes (if any);

and the apportionment shall be shown in the valuation list.

(4) Any use (whether by way of letting or otherwise) for profit shall not be treated as a use for the purposes mentioned in sub-paragraph (a), (b) (i) or (ii), (c) or (d) of paragraph (2), unless it directly facilitates the carrying out of those purposes.

(5) 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 15; or

(ii) if hereditaments of any description are included in that Schedule, is a hereditament of that description.

(6) The Ministry may, by order made subject to affirmative resolution, amend Schedule 15 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.

(7) 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;

and in paragraph (2) (a) to (d) 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.

(8) A hereditament, or a distinct part of a hereditament, an interest in which belongs to, or to trustees for, a religious body and—

(a) in which (in right of that interest)—

(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 (in right of that interest) 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.

Distinguishment in valuation list of certain other hereditaments exempted from rates

42.—(1) There shall be distinguished in the valuation list as wholly exempt from rates—

(a) any hereditament used or occupied by the Foyle Fisheries Commission in respect of which that Commission is, under section 12 (2) of the Foyle

Fisheries Act (Northern Ireland) 1952 (a), exempt from liability for rates; and

- (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.

(2) There shall be distinguished in the valuation list as wholly exempt from rates any building which is used wholly or mainly for housing an invalid chair or any other vehicle (whether or not mechanically-propelled) constructed or adapted for use by, and used by, an invalid or a disabled person; but this paragraph does not apply to a building which is used as a factory.

Distinguishment in valuation 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 16, he shall distinguish the hereditament, or cause it to be distinguished, in the valuation 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 valuation list.

Other matters required or authorised to be entered in the valuation list

44.—(1) Where a hereditament—

(a) consists of a dwelling-house; or

(b) though not a dwelling-house, is used mainly for the purposes of a private dwelling;

it shall be shown as such in the valuation list.

(2) Where a hereditament consists of a private garage or private storage premises, it shall, so long as Part VII of Schedule 14 remains in force, be shown as such in the valuation list.

(3) Where property of any description such as is mentioned in Schedule 12 is occupied by or on behalf of the Crown for public purposes and a contribution in lieu, or in aid, of rates is made by the Crown in respect of that property, particulars of that property may be entered in the valuation list as if that property were a hereditament and the value upon which the contribution is computed were the net annual value; but this paragraph shall not affect any exemption or immunity of the Crown or any question as to contributions to be made by the Crown in lieu, or in aid, of rates.

New valuation lists

45.—(1) A new valuation list containing the third general revaluation of hereditaments shall be prepared by the Commissioner and issued on 31st December 1975 or on such later date as may be prescribed by an order made by the Ministry subject to affirmative resolution of the Commons.

(2) A new valuation list containing each subsequent general revaluation shall be prepared by the Commissioner and issued on or before 31st December in the fifth year after the year in which the list containing the last preceding general revaluation was issued.

(3) A new valuation list shall come into force on 1st April immediately following the day on which the list was issued.

(4) Regulations may, with respect to new valuation lists,—

(a) prescribe the method of issuing the lists;

- (b) provide for the notices that are to be given in connection with the issue of the lists;
- (c) provide for the deposit in some suitable place, for record purposes, of certified copies of the lists.

(5) Where, after a new valuation list has been issued but before the date on which the list is to come into force, it appears to the district valuer that, by reason of a material change of circumstances which has occurred since the time of valuation, the list needs to be altered in any respect in relation to any hereditament, he shall cause the list to be altered accordingly before that date, and shall issue a certificate showing the alteration to—

- (a) the Ministry;
- (b) the district council; and
- (c) the occupier of the hereditament.

(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 Ministry may by order make such incidental, consequential, transitional or supplemental provision as appears to the Ministry 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 an Act confirming a provisional order.

(9) An order under paragraph (7) which contains provisions modifying or repealing any transferred provision contained in a public general Act 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 issue of the 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.

Deposit and inspection of copies of valuation list

46.—(1) The Commissioner shall, before 1st April 1973,—

- (a) send to the Ministry such number of certified copies of the valuation list coming into force on 1st April 1973 as the Ministry directs; and
- (b) send to each district council a certified copy of so much of that list as relates to hereditaments in the district of that council.

(2) When the Commissioner issues a new valuation list, he shall—

- (a) send to the Ministry such number of certified copies of the list as the Ministry directs; and
- (b) send to each district council a certified copy of so much of the list as relates to hereditaments in the district of that council.

(3) When the Ministry—

- (a) receives copies of any valuation list under paragraph (1) (a) or (2) (a), or
- (b) receives any certificates of an alteration in the list under the succeeding provisions of this Order,

it shall deposit at one or more than one place in each such area as the Ministry thinks fit a copy of the list and one of each of those certificates, or a copy of so much of the list and one of each such certificate as relates to hereditaments in

that area; and when a district council receives a copy of any part of a valuation list under paragraph (1) (b) or (2) (b) or any such certificate as aforesaid, it shall deposit that copy or certificate at its offices.

(4) When the Ministry or a district council deposits a copy of a valuation list or any part of such a list under paragraph (3), it shall take such steps as it considers most suitable for giving notice of the deposit and of the rights of persons to inspect the list or that part and any certificates which may be deposited as mentioned in paragraph (3).

(5) The copies of, or of any part of, a valuation list, and any certificates, deposited by the Ministry or a district council under paragraph (3) shall be open to public inspection without charge at any reasonable time.

(6) At any time when, under paragraph (5), a copy of any valuation list or part of such a list, or any certificate, is open to public inspection, members of the public may take copies of, or of any part of, it.

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; and
- (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, rateable 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 Ministry may require the Commissioner to make charges, in accordance with a table of fees approved by the Ministry, for any copy of a list or document, or part of a list or document, supplied under paragraph (1).

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 valuation list, and alteration, by district valuer

49.—(1) Subject to Article 50, where an application is served by any person on the district valuer for revision of the valuation list in relation to any hereditament, or where the district valuer, without such an application, considers that the 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 should be made in the list, he shall cause that alteration to be made.

(2) Where the district valuer causes an alteration to be made in the valuation list 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 in pursuance of an application served on him under this Article, decides that no alteration should be made in the valuation list, he shall serve on the applicant notice of his decision.

(4) The district valuer shall complete any revision in pursuance of 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 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 a new valuation list, that paragraph shall have effect as if the first reference in it to three months were a reference to six months.

Alteration in valuation list by Commissioner

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

(a) make in the 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 (a), the Boundary Survey (Ireland) Act 1857 (b), the Boundary Survey (Ireland) Act 1859 (c) or the County Boundaries (Ireland) Act 1872 (d) or under section 50 of the Local Government Act (Northern Ireland) 1972 (e);

(iii) to give effect to any apportionment made by him of an aggregate amount determined by the Secretary of State by order under section 54 of the Post Office Act 1969 (f) (telecommunication hereditaments not within a building) or re-determined in manner prescribed by such an order, or any variation of any apportioned part of such an amount effected by virtue of such an order;

(iv) in consequence of any change in the net annual value of the property of the Belfast Harbour Commissioners mentioned in Part VI of Schedule 14;

(v) in consequence of any change in a contribution in lieu, or in aid, of rates which is made by the Crown in respect of any property.

(b) alter the valuation list by deleting from it any hereditament which he is satisfied has ceased to exist.

(2) Where the Commissioner alters the 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 the valuation list any alteration such as is mentioned in paragraph (1) (a) (iii), (iv) or (v), 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).

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

51.—(1) Any person, other than the Ministry, who is aggrieved—

(a) by an alteration which the district valuer has caused to be made in the valuation list; or

(b) by a decision of the district valuer not to cause the valuation list to be altered in consequence of an application for revision;

(a) 1854 c. 17.
(d) 1872 c. 48.

(b) 1857 c. 45.
(e) 1972 c. 9 (N.I.).

(c) 22 & 23 Vict. c. 8.
(f) 1969 c. 48.

may, within twenty-eight days from the date of service on him of the certificate of the alteration, or, as the case may be, of the notice of the decision, appeal to the Commissioner against the alteration or decision.

(2) Any person, other than the Ministry, who is aggrieved by an alteration made in the 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—

- (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) 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.

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 decision not to cause the alteration applied for to be made or, as the case may require, shall review the alteration that has been made in the valuation list.

(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, or
- (b) in deciding not to cause to be made in the valuation list 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 the valuation list as appears to him to be proper; and where that treatment requires an alteration in the valuation list the Commissioner—

- (a) shall alter the valuation list accordingly; and
- (b) may make such alteration in the 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 necessary in order to render the valuations of that hereditament and the first-mentioned hereditament proportionate and uniform.

(5) Where the Commissioner alters the 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 in the valuation list 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; 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.

Power of Commissioner to transfer appeal to Lands Tribunal

53.—(1) 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 (2) 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 Ministry and any power to ask or apply for a review of the taxation of any such costs shall be exercisable by the Ministry.

Appeal to Lands Tribunal from decision of Commissioner

54.—(1) Any person, other than the Ministry, who is aggrieved by the decision of the Commissioner on an appeal under Article 51 or by an alteration made by him in the valuation list in consequence of such a decision may appeal to the Lands Tribunal, and the Lands Tribunal may make any decision that the Commissioner might have made and, if any alteration in the valuation list is necessary to give effect to the decision, may direct that the valuation list be altered accordingly.

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

Review of revision of valuation list made while appeal pending

55.—(1) When an appeal to the Lands Tribunal in relation to a hereditament is finally disposed of, the district valuer shall review any revision of the valuation list relating to the hereditament which was made—

(a) subsequent to the date of the alteration in the 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 the valuation list in relation to the hereditament, he shall cause the valuation list to be altered accordingly.

(3) Where the district valuer causes the 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 the 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 the 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 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

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 Ministry 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) 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 the owner.

(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 Ministry, 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 the valuation list or in a new valuation list which has not yet come into 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 the valuation list is necessary to give effect to a decision of the Lands Tribunal on an appeal made or transferred to the Tribunal under this Part, the Commissioner shall—

(a) whether upon the direction of the 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 alterations in the valuation list mentioned in Articles 49 (2), 50 (2), 52 (5), and 55 (3) and in paragraph (7) shall be served on—

(a) the Ministry;

(b) the district council;

(c) the person (if any) in consequence of whose application or appeal the alteration is made, where not the Ministry or the district council;

(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); and

(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.

Duties of public bodies with respect to alterations in valuation list

57.—(1) If in the course of the exercise of its functions any information comes to the notice of a public body which leads it to suppose that the valuation list requires alteration as respects a hereditament (whether it is a hereditament which is already included in the valuation list or not), it shall be the duty of that body to inform the district valuer.

(2) In this Article, “public body” means any body (including a government department and a district council) established by or under any transferred provision.

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.

(2) A power of entry under paragraph (1) shall not be exercisable in relation to any land except—

- (a) with consent given by the occupier of the land or, if the land is not occupied, by the owner thereof; or
- (b) after at least twenty-four hours' notice of the intended entry has been served on the occupier or, if the land is not occupied, on the owner.

(3) Where in the exercise of his powers under this Article a person enters any land, he shall ensure that the land is not left less secure by reason of the entry; and the Ministry shall make good or pay compensation for any damage to property caused by the person in exercising any power or failing to perform any duty under this Article.

(4) Any question of disputed compensation under this Article shall be referred to and determined by the Lands Tribunal.

Power to call for returns

59.—(1) Where a new valuation list is to be made, the Commissioner or the district valuer may serve a notice on the occupier, owner or lessee of any hereditament or premises or on any one or more of them, requiring him or them to make a return, within a period and in the manner specified in the notice, containing such particulars as may be reasonably required for the purpose of enabling the list to be accurately prepared.

(2) The district valuer may at any time in connection with an application which has been made for revision of the valuation list, or with a view to a revision of the list without an application, serve a notice on the occupier, owner or lessee of any hereditament or premises or on any one or more of them, requiring him or them to make a return, within a period and in the manner specified in the notice, containing such particulars as may be reasonably required for the purpose of enabling the district valuer to decide whether or not to make the revision or to cause any alteration to be made in the valuation list in consequence of the revision.

(3) Where a notice is served on a person under paragraph (1) or (2), he shall comply with the notice.

PART IV

GENERAL

Offences

60.—(1) If any person on whom a notice has been served under Article 22 (2), 26 (1) or (2) or 59 (1) or (2) fails without reasonable excuse to comply with the notice, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £50.

(2) Where a person is convicted under paragraph (1) in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under paragraph (1) and shall be liable on summary conviction, in addition to the fine specified in that paragraph, to a fine not exceeding £10 for every day subsequent to the day on which he is first convicted of an offence under that paragraph on which the failure continues.

(3) If any person in response to a notice under Article 22 (2) or 26 (1) or (2), or in a return made under Article 59 (1) or (2), makes a statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, he shall be guilty of an offence and shall

be liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding £100, or to both.

(4) If any person, other than the occupier or owner of land, knowingly prevents any other person from doing on the land any act that the other person is authorised under Article 58 to do or obstructs the other person in doing any such act, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £50.

(5) If any person, being the occupier or owner of land, knowingly prevents any other person from doing on the land any act that the other person is authorised under Article 58 to do or obstructs the other person in doing any such act, a court of summary jurisdiction on proof thereof may order him to permit to be done on the land that act and all such things as are reasonably necessary to enable the act to be done or as are incidental to the doing of it; and, if he fails to comply with the order, he shall be guilty of an offence and shall, for every day during which the failure continues, be liable on summary conviction to a fine not exceeding £10.

(6) If any person, being required by paragraph 10 of Part I of Schedule 18 to deliver any book, record or document to the Ministry, fails without reasonable excuse to do so, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £50.

(7) Paragraph (2) shall apply to a person who is convicted of an offence under paragraph (6) as if, in paragraph (2), any reference to paragraph (1) were a reference to paragraph (6) and any reference to failure to comply with a notice were a reference to failure to deliver a book, record or document.

(8) Notwithstanding any transferred provision, summary proceedings for an offence under paragraph (6) may be commenced at any time within the six months immediately following the date when evidence sufficient in the opinion of the Ministry to justify the commencement of such proceedings comes to the notice of the Ministry, and a certificate purporting to be signed by the Minister or by a secretary or assistant secretary of the Ministry as to that date shall be admissible in any proceedings as sufficient evidence thereof.

Regulations

61.—(1) Regulations may—

(a) prescribe the form of any valuation list, certificate, application, statement, return, notice or other document whatsoever which is required or authorised to be used under or for the purposes of this Order;

(b) substitute for any period mentioned in Article 12 (1) (c), Article 13 (1) (a) (ii), Article 49 (4) or (5), or Article 51 (1), (2) or (4) any other period;
or

(c) make provision with respect to the making of reviews under Article 55.

(2) Regulations under paragraph (1) (b) shall be subject to affirmative resolution, and any other regulations shall be subject to negative resolution.

Expenses

62. Any expenses which are incurred by the Ministry under this Order otherwise than in paying the sums mentioned in Article 34 may be defrayed out of money hereafter appropriated for the purpose of meeting such expenses.

Amendments and transitional provisions, temporary provisions as to rates payable in respect of playing fields, construction of references, savings and repeals

63.—(1) The transferred provisions mentioned in Schedule 17 shall have effect subject to the amendments specified in that Schedule.

(2) The provisions, including transitional and saving provisions, temporary provisions for the limitation of rates in respect of playing fields and provisions for the construction of references, which are contained in Schedule 18 shall have effect.

(3) The transferred provisions mentioned in Schedule 19 are hereby repealed to the extent specified in column 3 of that Schedule.

W. G. Agnew

SCHEDULES

SCHEDULE 1

Article 3.

DEFINITIONS OF "AGRICULTURAL LAND", "AGRICULTURAL BUILDINGS" AND "LIVESTOCK OR POULTRY BUILDING"

1. In this Order, "agricultural land"—

(a) means any land used as arable, meadow or pasture ground only (including pastoral land), land used for a plantation or a wood or for the growth of saleable underwood, or land exceeding one quarter of an acre used for the purposes of poultry farming, market gardens, nursery grounds, orchards or allotments, but does not include land occupied together with a house as a park, gardens or pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation or land used as a racecourse; and

(b) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in paragraph 2 (1) (b).

2.—(1) In this Order, "agricultural buildings"—

(a) means buildings occupied together with agricultural land and used solely in connection with agricultural operations thereon, or buildings being or forming part of a market garden and used solely for the purposes thereof; and

(b) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—

(i) by the occupiers of all that land; or

(ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate,

where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally); and

(c) also includes a building which is used in connection with agricultural operations carried on on agricultural land and which is occupied by a body corporate any of whose members are, or are together with the body, the occupiers of the land, where that use, or that use together with the use mentioned in paragraph 3 (1) (b) is its sole use;

but does not include a building which is a dwelling-house.

(2) In this paragraph "building" includes a distinct part of a building.

3.—(1) In this Order, "livestock or poultry building"—

(a) means a building which—

(i) is used for the production of livestock or poultry; or

(ii) is occupied together with one or more than one other building used for the production of livestock or poultry and is used in connection with the operations carried on in that other building or those other buildings;

where either the use mentioned in sub-head (i) or (ii) is the sole use, or the building is occupied together with agricultural land and used also in connection with agricultural operations on that land and that use together with the use mentioned in sub-head (i) or (ii) (as the case may require) is its sole use; and

(b) includes a building which—

(i) is used solely in connection with the operations carried on in one or more than one building to which head (a) applies; and

(ii) is occupied either—

(aa) by a body corporate any of whose members are, together with the body, the occupiers of that building or those buildings; or

(bb) by persons who would satisfy the requirements of paragraph 2 (1) (b) (ii) if the building were an agricultural building; and whose use as mentioned in this paragraph, or that use together with the use mentioned in paragraph 2 (1) (c), is its sole use;

but does not include an agricultural building or a dwelling-house.

(2) In this paragraph—

“building” includes a distinct part of a building;

“livestock” means any animal kept for the production of food, wool, skins or fur;

“poultry” includes the eggs of poultry;

“production” includes the breeding, rearing, fattening and keeping of livestock or poultry, but does not include the keeping of livestock or poultry which are in transit.

4. In determining for the purposes of this Schedule whether anything used in any way is solely so used or whether any use of it is its sole use, no account shall be taken of any time in which it is used in any other way if that time does not amount to a substantial part of the time during which it is used.

Article 3,
Sch. 16.

SCHEDULE 2

DEFINITIONS RELATING TO INDUSTRIAL HEREDITAMENTS

1. In this Order—

“factory”, subject to the provisions of this Schedule, has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965 (a);

“fishing engine” has the meaning assigned to it by section 206 of the Fisheries Act (Northern Ireland) 1966 (b);

“industrial hereditament”—

(a) means a hereditament, exclusive of any dwelling-house occupied together with agricultural land, agricultural buildings or livestock or poultry buildings, which is occupied and used as a mine or quarry, or, subject as provided in this Schedule, as a factory;

(b) does not include a hereditament occupied and used as a factory if it is primarily occupied and used for any of the following purposes, or for a combination of any such purposes—

(i) the purposes of a dwelling-house;

(ii) the purposes of a retail shop;

(iii) the purposes of distributive wholesale business;

(iv) purposes of storage;

(v) the purposes of a public supply undertaking;

(vi) any other purposes, whether or not similar to any of the foregoing, which are not those of a factory;

“mine” has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969 (c);

“public supply undertaking” means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to

(a) 1965 c. 20 (N.I.).

(b) 1966 c. 17 (N.I.).

(c) 1969 c. 6 (N.I.).

members of the public, or to any one or more undertakings carried on under any statutory provision (including such a provision contained in or made under a local or personal Act or an Act confirming a provisional order);

“quarry” has the meaning assigned to it by section 29 of the Quarries Act (Northern Ireland) 1927 (a);

“retail shop” includes any premises of a similar character where retail trade or business (including repair work) is carried on.

2. For the purposes of this Order—

(a) the following hereditaments shall be deemed to be industrial hereditaments occupied and used wholly for industrial purposes:—

(i) salmon fishings and eel fishings, where the right thereto is regularly exercised by means of a fishing engine of any description, other than rod and line or hand line, throughout that part of the year during which fishing by means of a fishing engine of that description is permitted by law;

(ii) hereditaments occupied and used for fish culture in accordance with a licence granted by the Ministry of Agriculture under section 11 of the Fisheries Act (Northern Ireland) 1966;

(b) a hereditament shall not be deemed not to be occupied and used as a factory by reason only of the fact that the owner or occupier of the hereditament is the only person working therein or that no other person working therein is in his employment;

(c) any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situated within the close, curtilage or precincts forming a factory and used in connection therewith, be deemed not to form part of the factory.

3. Where two or more properties within the same curtilage, or contiguous to one another, are in the same occupation and, though treated for any reason as two or more hereditaments for the purposes of valuation and rating, are used as parts of a single mine, quarry or factory, then, for the purposes of determining whether the several hereditaments are industrial hereditaments, they shall be treated as if they formed parts of a single hereditament comprising all those hereditaments.

SCHEDULE 3

Article 3.

DEFINITIONS RELATING TO RAILWAY HEREDITAMENTS

In this Order—

“non-running-line hereditament” means a railway hereditament which is not a running-line hereditament;

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

“railway hereditament” means a hereditament occupied by a railway company for the purpose of its undertaking but does not include—

(a) any hotel, refreshment room, dwelling-house, residence, town office or town receiving depot;

(b) any premises used and occupied for the purposes of subsidiary services (other than those connected with the local collection and delivery of parcels, goods or merchandise conveyed, or to be conveyed, by rail) carried on by that company for the purpose of road, sea or other transport;

(c) any waterworks, electric light works, power works or gas works, unless they are used mainly to supply the undertaking;

(d) any store, building or premises let by that company, or, if unused, capable of being so let;

“running-line” means the railway line or lines which are used primarily for the conveyance of railway traffic from place to place and includes the land under,

(a) 1927 c. 19 (N.I.).

between and adjoining such line or lines, but does not include land which is the site of buildings, structures, sidings, platforms, yards and approaches;
“running-line hereditament” means a railway hereditament which consists of running-line only.

Article 3.

SCHEDULE 4

DEFINITIONS RELATING TO FREIGHT-TRANSPORT HEREDITAMENTS

In this Order—

“canal transport purposes” means all purposes connected with the conveyance or transport by canal of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the canal undertaking;

“canal undertaking” includes any inland navigation undertaking comprising as part thereof an inland navigation used for the conveyance of merchandise, and “canal”, in relation to such an undertaking, shall be construed as including an inland navigation;

“dock” includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or unship merchandise or passengers not being a pier or jetty primarily used for recreation;

“dock authority” means any person or body of persons, whether incorporated or not, who are authorised to construct, or are owners or lessees of, any dock authorised by any statutory provision;

“dock purposes” means all purposes connected with the shipping or unshipping at a dock of passengers and their luggage, or of carriages, parcels or merchandise, or the conveyance or transport thereof by a railway forming part of a dock undertaking, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking, or connected with the provision of accommodation for vessels and their stores, equipment and tackle (including fishing tackle), whether for purposes of repair or otherwise;

“dock undertaking” means an undertaking carried on by a dock authority, but also includes any other undertaking comprising as part thereof a dock in so far only as its business is carried on at and in connection with that dock;

“freight-transport hereditament” means all or any of the following hereditaments—

(a) a hereditament occupied and used wholly or partly for canal transport purposes as part of a canal undertaking, being an undertaking whereof a substantial proportion of the volume of the business is concerned with the conveyance of merchandise not belonging to, or intended for the use of, the undertakers;

(b) a hereditament, having a net annual value exceeding £20, occupied and used wholly or partly for dock purposes as part of a dock undertaking, being an undertaking whereof a substantial proportion of the volume of business is concerned with the shipping and unshipping of merchandise not belonging to, or intended for the use of, the undertakers;

(c) a hereditament occupied and used wholly or partly for railway transport purposes as part of a railway undertaking carried on by a railway company being an undertaking whereof the railway is used as a public railway for the conveyance of merchandise otherwise than by passenger train or carriage, and which comprises at least two stations situated in Northern Ireland and used for railway transport purposes;

but so that a hereditament primarily occupied and used as offices for or for

- purposes ancillary to, the general direction and management of a canal, dock or railway undertaking shall not be deemed a freight-transport hereditament;
- “merchandise” includes goods, minerals, livestock and animals of all descriptions;
- “railway transport purposes” means all purposes connected with the conveyance or transport by railway of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the railway undertaking;
- “transport purposes” means all or any of the following purposes—
- (a) canal transport purposes;
 - (b) dock purposes;
 - (c) railway transport purposes;
- “vessel” has the meaning assigned to it by section 742 of the Merchant Shipping Act 1894 (a) and includes a hovercraft within the meaning of the Hovercraft Act 1968 (b).

SCHEDULE 5

Article 3,
Sch. 14, Pt. VIII.

DEFINITIONS OF “DWELLING-HOUSE”, “PRIVATE GARAGE” AND “PRIVATE STORAGE PREMISES”

1. Subject to the provisions of this Schedule, in this Order—

“dwelling-house” means a hereditament used wholly for the purposes of a private dwelling;

“private garage” means a hereditament having a floor space not exceeding 240 square feet and used as a lock-up garage, other than a hereditament which—

- (a) forms part of the premises in which a business of providing services for motor vehicles is carried on;
- (b) is provided by the keeper of a hotel, inn, guest house or boarding house and used wholly or mainly for the motor vehicles of his guests; or
- (c) is used as a garage for a motor vehicle chargeable with duty as a hackney carriage or as a tractor or goods vehicle, whether or not it is also used for any other vehicle;

“private storage premises” means a hereditament used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage or accommodation of any of the following articles belonging to persons residing in that dwelling-house or those dwelling-houses—

- (a) household stores and other articles for domestic use; and
- (b) light vehicles, whether mechanically-propelled or not.

2. A hereditament which is used for the letting of rooms singly for residential purposes shall be deemed not to be used for the purposes of a private dwelling if the whole, or substantially the whole, of the available accommodation is used for such lettings but, save as aforesaid, a hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason only that one or more than one room therein is let for residential purposes.

3. A hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason of either or both of the following circumstances—

- (a) that it includes a garage, outhouse, garden, yard, court, forecourt or other appurtenance which is not used, or not used wholly, for the purposes of a private dwelling;
- (b) that part of the hereditament, not being a garage, outhouse, garden, yard, court, forecourt or other appurtenance, is used partly for the purposes of a

(a) 1894 c. 60.

(b) 1968 c. 59.

private dwelling and partly for other purposes, unless that part was constructed, or has been adapted, for those other purposes.

4.—(1) A hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling by reason that a person who resides in the hereditament, or in part thereof, is required or permitted to reside therein in consequence of his employment or of holding an office.

(2) Without prejudice to sub-paragraph (1), a hereditament shall be deemed to be used wholly for the purposes of a private dwelling if it is, or is treated for the purposes of Article 41 as,—

(a) of a description mentioned in paragraph (2) of that Article, and

(b) used wholly for domestic purposes within the meaning of that Article;

and where—

(i) a hereditament is treated for the purposes of that Article as of a description so mentioned by reason of a distinct part of the hereditament being of that description and that part is used as mentioned in head (b), or

(ii) a distinct part of a hereditament is treated for the purposes of that Article as of a description so mentioned and as so used,

the hereditament, to the extent of so much of its net annual value as is apportioned to that part, shall be deemed to be a hereditament used wholly for the purposes of a private dwelling.

5. In this Schedule—

(a) “the available accommodation” means so much of the accommodation in the hereditament in question as is suitable for being used for the letting of rooms singly for residential purposes;

(b) “light vehicles” means bicycles, tricycles, perambulators and other similar vehicles;

(c) references to the letting of rooms are references to the letting thereof by way either of a tenancy or of a licence, and either with or without board or other services or facilities;

(d) references to the purposes of a private dwelling include references to the purposes of private dwellings.

Article 3,
Sch. 10.

SCHEDULE 6

HEREDITAMENTS USED MAINLY FOR PURPOSES OF A PRIVATE DWELLING

For the purposes of this Order, a hereditament which is not a dwelling-house shall be deemed to be used mainly for the purposes of a private dwelling if it appears to the district valuer that, having regard to all the circumstances at the time of valuation or revision, the proportion of the rateable value of the hereditament which is attributable to the part of the hereditament used for the purposes of a private dwelling is greater than the proportion thereof which is attributable to the part used for other purposes.

Articles
4, 13 (1).

SCHEDULE 7

DEFINITIONS OF “MATERIAL CHANGE OF CIRCUMSTANCES” AND “THE TIME OF VALUATION”

1. In this Order—

“material change of circumstances” means a change of circumstances which consists of—

- (a) the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations; or
- (b) a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause; or
- (c) the happening of any event whereby—
 - (i) any property or part of any property begins, or ceases, not to be treated as a hereditament; or
 - (ii) any hereditament or part of any hereditament begins or ceases to be entitled to be distinguished in the valuation list in pursuance of Article 41, 42 or 43; or
- (d) property previously valued as a single hereditament becoming liable to be valued as two or more hereditaments; or
- (e) property previously valued as two or more hereditaments becoming liable to be valued as a single hereditament; or
- (f) a hereditament becoming or ceasing to be—
 - (i) a dwelling-house; or
 - (ii) a private garage or private storage premises; or
- (g) a hereditament being used to a greater or lesser extent for the purposes of a private dwelling or private dwellings.

2. In this Order “the time of valuation”, in relation to a change of circumstances, means the time by reference to which so much of the valuation list was prepared as is affected by that change of circumstances.

SCHEDULE 8

Article 17.

RATEABLE VALUE OF HEREDITAMENTS

General

1. Except as provided to the contrary in this Schedule, the rateable value of any hereditament shall be its net annual value.

Hereditaments wholly exempt from rates

2. Where a hereditament is distinguished in the valuation list as wholly exempt from rates, its rateable value shall be nil.

Hereditaments partially exempt from rates

3. Where a hereditament is distinguished in the valuation list under Article 41 as partially exempt from rates, its rateable value shall be the aggregate of—

- (a) one-half of so much of its net annual value as is shown in the list as apportioned to the use of the hereditament for such of the purposes mentioned in sub-paragraph (a), (b) (i) or (ii), (c) or (d) of Article 41 (2) as are domestic purposes within the meaning of that Article; and
- (b) the whole of so much of its net annual value as is shown in the list as apportioned to the use of the hereditament for purposes other than the purposes mentioned in that sub-paragraph.

Industrial hereditaments (except fishing hereditaments) and freight-transport hereditaments

4.—(1) This paragraph applies to—

(a) industrial hereditaments other than salmon fishings, eel fishings and hereditaments occupied and used for fish culture in accordance with a licence under section 11 of the Fisheries Act (Northern Ireland) 1966, and

(b) freight-transport hereditaments.

(2) Where a hereditament to which this paragraph applies is distinguished in the valuation list as being occupied and used wholly for industrial purposes or wholly for transport purposes, its rateable value shall be one-quarter of its net annual value.

(3) Where a hereditament to which this paragraph applies is distinguished in the valuation list as being occupied and used partly for industrial purposes or transport purposes and partly for other purposes, its rateable value shall be the aggregate of—

(a) one-quarter of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for industrial purposes or, as the case may be, for transport purposes; and

(b) the whole of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for other purposes.

(4) For the purposes of this paragraph the property of the Belfast Harbour Commissioners within the limits of the port and harbour of Belfast, as defined by the Belfast Harbour Act 1882 (a), held by the said Commissioners and in their actual occupation for their own use or for public purposes, shall be deemed to be a freight-transport hereditament occupied and used wholly for transport purposes.

Industrial (fishing) hereditaments

5. The rateable value of—

(a) a salmon fishing or an eel fishing, where the right thereto is regularly exercised by means of a fishing engine of any description, other than rod and line or hand line, throughout that part of the year during which fishing by means of a fishing engine of that description is permitted by law; and

(b) a hereditament occupied and used for fish culture in accordance with a licence under section 11 of the Fisheries Act (Northern Ireland) 1966;

shall be two-fifths of its net annual value.

Articles
23,25.

SCHEDULE 9

INCIDENCE OF RATES

Occupiers, generally, not to deduct rates from rent

1. Except as provided in this Order, the occupier of a hereditament shall not be entitled to deduct from his rent any part of a rate.

Contracts or covenants for payment of rates

2. Without prejudice to the provisions of this Order with respect to the chargeability of persons to rates, a contract or covenant may provide for the payment by

(a) 1882 c. clxxi.

any person (whether by allowing a deduction from rent or otherwise) of any rate payable by any other person, and paragraph 1 shall not restrict the right of any person to claim the benefit of any such contract or covenant.

Incidence of rates in consequence of Article 20

3.—(1) Where rates are payable by the owner under Article 20 in respect of any hereditament in the occupation of a tenant under a contract of tenancy, then—

- (a) if the contract was made before Article 20 came into force, or before any transferred provision corresponding to that Article which is repealed by or under this Order came into force in relation to the hereditament, the tenant shall repay to the owner all sums paid by the owner during the continuance of the tenancy on account of rates which would, but for that Article, have been payable by the tenant under the contract of tenancy;
- (b) if the contract was made after Article 20 came into force, or after any such transferred provision as aforesaid came into force in relation to the hereditament, and the owner pays any sum in respect of rates which, under the contract of tenancy as between the owner and the tenant, the tenant is liable to pay, the tenant shall pay to the owner the amount of the rates so paid;

and every sum payable by the tenant to the owner by virtue of the provisions of this sub-paragraph may be recovered, if not paid upon demand, as arrears of rent could be recovered from the tenant by the owner.

(2) Where, under the terms of any contract of tenancy made, after Article 20 comes into force, for the letting of any hereditament to which that Article applies or under the terms of any such contract made after any transferred provision corresponding to that Article which is repealed by or under this Order came into force in relation to the hereditament, the sum made payable under the contract is inclusive as between landlord and tenant of all sums payable for rates, and after the date of the contract the amount of the rates payable in respect of the hereditament is increased or reduced, then—

- (a) the sum so made payable as rent shall be increased or reduced, as the case may be, by the amount of every such increase or reduction in the sum payable by the landlord for rates in respect of the hereditament and attributable to the period during which such rent accrued; and
- (b) where any such rent is made payable for a period or periods of less than one year, the proper proportion of such increase or reduction in rates shall be paid or allowed, as the case may require, on the occasion of each payment of rent; and
- (c) any such increased or reduced rent shall be recoverable in the same manner as the rent reserved by the contract of tenancy: provided that, for the purpose of the summary recovery of possession of any such premises as aforesaid under any transferred provision, the amount of the rent shall be deemed to be the amount computed by deducting the amount of the rates from the total sum payable in respect of rent.

(3) In every contract of tenancy made, after Article 20 comes into force, for the letting of any hereditament to which that Article applies and in every contract of tenancy made after any transferred provision corresponding to that Article which is repealed by or under this Order came into force in relation to the hereditament to which the contract relates, any rent reserved by the contract shall be deemed to be inclusive of rates unless a contrary intention appears from the contract.

(4) Any reference in this paragraph to Article 20 coming into force includes, in relation to hereditaments brought within the application of that Article by virtue of an order under paragraph (5) of that Article, a reference to that order coming into force.

Deductions from inclusive rents in respect of rate exemption or relief

4.—(1) Where—

- (a) a change in the law determining the rateable value of hereditaments of any description, or of hereditaments generally, comes into operation so as to alter the rateable value of a hereditament, and

- (b) the hereditament is occupied by a tenant under a contract of tenancy made before the alteration in the rateable value takes or took effect, by virtue of which—
 - (i) the landlord has undertaken to pay the rates in respect of the hereditament, and
 - (ii) there is payable by the tenant a rent inclusive of a sum in consideration of the payment of those rates by the landlord,

then, if the rateable value is reduced, the landlord shall be liable to pay to the tenant, or allow by way of deduction from his rent, and, if the rateable value is increased, the tenant shall be liable to pay to the landlord, a sum equal to the difference between every amount payable by way of those rates and the amount which would have been so payable at the rate in the pound current for the time being if the rateable value of the hereditament had not been altered.

(2) Any question arising as to the amount to be paid or allowed to a tenant by way of deduction from his rent under this paragraph shall be referred to and determined by the Lands Tribunal.

Saving for existing rights

5.—(1) Except as expressly provided in this Order, nothing in this Order, and no repeal of any transferred provision effected by or under this Order, shall affect the right of any person to deduct from rent payable by him any sum or any part of a sum paid by him in respect of rates or deducted, on account of any payment of rates, from any rent payable to him, and any such right which existed immediately before the commencement of this Order shall continue to apply to rates under this Order, as nearly as may be to the same extent and subject to the same incidents as then existed.

(2) Any question arising as to the application of a right such as is mentioned in sub-paragraph (1) in relation to rates under this Order shall be referred to and determined by the Lands Tribunal.

Articles
15(1), 28.

SCHEDULE 10

REBATES

PART I

RECKONABLE RATES

1. In the case of a rebate application by such a person in respect of such a hereditament as is mentioned in sub-paragraph (a) of Article 28 (3), the applicant's reckonable rates shall, subject to the provisions of this Part, be—

- (a) the amount of the rates chargeable on that person in respect of that hereditament for the year to which the application relates, less
- (b) the proportion of that amount which, by virtue of paragraph 3 and apart from paragraph 4, is or would be the reckonable rates in relation to that year of any person or persons entitled to apply for a rebate in respect of any part of that hereditament by virtue of sub-paragraph (c) of Article 28 (3).

2. In the case of a rebate application by such a person in respect of such a hereditament as is mentioned in sub-paragraph (b) of Article 28 (3), the applicant's reckonable rates shall, subject to the provisions of this Part, be—

- (a) an amount equal to such proportion of the rates chargeable on that person in respect of that hereditament for the year to which the application relates as, having regard to the apportionment of the rateable value of the hereditament referred to in Schedule 6 the Ministry determines to be attributable to the part of that hereditament used for the purposes of a private dwelling, less

- (b) the proportion of that amount which, by virtue of paragraph 3 and apart from paragraph 4, is or would be the reckonable rates in relation to that year of any person or persons entitled to apply for a rebate in respect of any part of that hereditament by virtue of the said sub-paragraph (c).

3. In the case of a rebate application by such a person in respect of such a part of a hereditament as is mentioned in the said sub-paragraph (c), the applicant's reckonable rates shall, subject to the provisions of this Part, be such proportion of the amount which, for the purposes of a rebate application in respect of the same year by an occupier of the hereditament, is or would be the amount referred to in paragraph 1 (a) or, as the case may be, paragraph 2 (a) as the Ministry considers appropriate (having regard to all the circumstances) to attribute to that part of the hereditament.

4. Where, at the date of the making of a rebate application in respect of any hereditament or part of a hereditament, the persons who reside or are usually resident in the relevant premises, that is to say—

- (a) in the case of such an application as is mentioned in paragraph 1 or 2, the hereditament apart from any part thereof in respect of which by virtue of the said sub-paragraph (c) any other person is entitled to make a rebate application;

- (b) in the case of such an application as is mentioned in paragraph 3, the part of the hereditament in respect of which the application is made,

include (apart from any child or children) any person in addition to the applicant and one other person who is either the spouse or a relative of the applicant, then, subject to paragraph 6, the applicant's reckonable rates shall be reduced by an amount bearing the same proportion to the amount of the reckonable rates as the number of those additional persons bears to the total number of persons who at the said date reside or are usually resident in the relevant premises (any child who is not a child of the applicant or in the applicant's care being disregarded and any child not falling to be disregarded being counted as half a person).

5. In the case of a rebate application by one of two or more joint occupiers or, as the case may be, joint tenants, paragraph 4 shall have effect as if for the words "one other person who is either the spouse or a relative of the applicant" there were substituted the words "the applicant's spouse (if any)".

6. If any of the additional persons referred to in paragraph 4 represents to the Ministry that he has no income or only such income as he receives from the applicant, and if the Ministry is satisfied that the representation is true, the Ministry shall make no reduction under that paragraph in respect of that person.

7. Where a rebate application in respect of, or of part of, a hereditament is made by a person who did not become chargeable to rates in respect of the hereditament or part until after the beginning of the year to which the application relates, for the purpose of ascertaining his reckonable rates any rates chargeable on him in respect of any other hereditament or part of a hereditament for that year may, except to the extent that they have already been taken into account for the purpose of affording a rebate to him, be treated as if they were so chargeable in respect of the first-mentioned hereditament or part of a hereditament.

PART II

RECKONABLE INCOME AND APPROPRIATE LIMITS THEREOF

8. For the purposes of a rebate application in respect of any year, the applicant's reckonable income shall, subject to paragraphs 9 and 10, be his income in the assessment period, that is to say,—

- (a) in the case of an application made before 1st October in that year, the period of six months ending with the immediately preceding 31st December; or

- (b) in the case of an application made on or after 1st October in that year, the period of six months ending with the immediately preceding 30th June.

9. If—

- (a) at the date of the making of the application the applicant is married and living with his spouse; and
- (b) he was married to, and living with, that spouse for the whole or any part of the assessment period,

his income in the assessment period shall, subject to paragraph 10, be deemed to include any income of his spouse in the assessment period or, as the case may be, that part thereof.

10. There shall be left out of account for the purposes of paragraphs 8 and 9—

- (a) any income by way of payments in respect of living accommodation or board made by any person residing or usually resident in the relevant premises within the meaning of paragraph 4;
- (b) in the case of a rebate application by the occupier of a hereditament, such part of any rent received by the occupier from any other person who was (or, if Article 28 had been in force during the assessment period, would have been) entitled to make a rebate application in respect of part of that hereditament as is equal to the amount which, by virtue of paragraph 3 and apart from paragraph 4, was or would have been the amount of that other person's reckonable rates.

11. The limit of income for the purposes of Article 28 (1) (a) (ii) shall, subject to paragraphs 12 and 13, be the following amount of income for the six months of the assessment period, namely—

- (a) if at the date of making of the application the applicant is married and living with his spouse, £383·50;
- (b) in any other case, £312.

12. The appropriate limit specified in paragraph 11 shall, subject to paragraph 13, be increased by £65 for any child, or for each of any children, who at the date of the making of the application, being a child of the applicant or in the applicant's care, usually resides with the applicant.

13. For the purposes of this Part, an applicant shall be treated as living with his spouse at any time unless at that time either—

- (a) they are separated under an order of a court of competent jurisdiction or by deed of separation; or
- (b) they are in fact separated in such circumstances that the separation is likely to be permanent.

PART III

AFFORDING OF REBATES

14. Where on any rebate application a rebate is granted in respect of any year, then subject to paragraph 21, the rebate shall be afforded—

- (a) if the applicant is such a person as is mentioned in Article 28 (3) (a) or (b) who himself pays to the Ministry the rates chargeable in respect of the hereditament to which the application relates, in accordance with paragraphs 15 to 17;
- (b) if—
 - (i) the applicant is such a person as is mentioned in Article 28 (3) (a) or (b) but, by virtue of Article 20 or 21 or of any other arrangements, the said rates are paid by or through the owner of the hereditament; or
 - (ii) the applicant is such a person as is mentioned in Article 28 (3) (c), in accordance with paragraphs 18 to 20;

and in this Part the expression "relevant rates" means the amount of the rates which are chargeable for that year in respect of the hereditament or part of a hereditament to which the application relates.

15. If the rebate is granted before any of the relevant rates have been paid, the occupier shall be liable to pay only the amount by which the relevant rates exceed the amount of the rebate.

16. If the rebate is granted after all the relevant rates have been paid, the Ministry shall refund the amount of the rebate to the applicant.

17. If the rebate is granted after some but not all of the relevant rates have been paid, the Ministry may adjust the amount of any payment remaining to be made in respect of those rates so as to take account of the rebate or may afford the rebate in such other manner as appears to it convenient.

18. Where in a case falling within paragraph 14 (b) (i) the owner is a public body, then, subject to paragraph 21, the Ministry shall pay the amount of the rebate to the public body in such manner as may be agreed between them, and the public body shall afford the rebate by adjusting the amount of the periodical payments to the public body as owner to take account of the rebate or afford the rebate by way of refund of any such payments already made, as appears to it convenient.

19. In any other case falling within paragraph 14 (b), the Ministry shall, subject to paragraph 20, pay the amount of the rebate to the applicant at the end of the year or so soon thereafter as the rebate is granted.

20. If at the time when a payment of rebate falls to be made under paragraph 18 or 19 the Ministry has reasonable grounds for believing—

(a) in a case falling within paragraph 14 (b) (i), that an amount equal to the relevant rates has not been paid to the owner of the hereditament; or

(b) in a case falling within paragraph 14 (b) (ii), that an amount equal to the applicant's reckonable rates has not been paid to the occupier of the hereditament in respect of part of which the application is made,

the Ministry may withhold payment of the whole or such part as it thinks fit of the amount of the rebate, but may pay any amount so withheld at any subsequent time when it is satisfied that the appropriate amount has been paid as aforesaid.

21. Where the amount of the relevant rates recoverable is for the time being reduced under Article 12 (1) the Ministry may withhold a proportionate part of the amount of the rebate.

PART IV

INTERPRETATION

22. In this Schedule—

“child” means a person who would be treated as a child for the purposes of the Family Allowances Act (Northern Ireland) 1966 (a);

“public body” means a body established by or under any transferred provision;

“rebate” means a rebate under Article 28;

“relative” means any of the following, that is to say, son, daughter, father, mother, brother, sister, grandparent, grandchild, uncle, aunt, nephew and niece; and, in deducing relationships for the purposes of this definition, an adopted person shall be treated as the child of the person or persons by whom he was adopted and not as the child of any other person and, subject as aforesaid, any relationship of the half-blood shall be treated as the relationship of the whole blood, and any illegitimate person shall be treated as the legitimate child of his mother.

SCHEDULE 11

Articles 30, 31.

PAYMENT OF RATES ON DWELLINGS BY INSTALMENTS

1. Subject to paragraph 2, a notice by any person under Article 30 (1) may be served—

(a) at any time within the three months immediately preceding the beginning of a year; or

(a) 1966 c. 8 (N.I.).

(b) in the year in which he first becomes qualified to serve such a notice in respect of the hereditament in question, on any later date in that year which is not later than the twenty-eighth day after he first became so qualified;

and the effective date of the notice—

(i) where it is served after 31st December in any year, shall be the first day of the next succeeding year;

(ii) in any other case, shall be the date of the service of the notice.

2. Where under paragraph 1 a notice under Article 30 (1) would fall to be served at a time before the first occasion when rates are levied in respect of the hereditament in question, the notice may be served at any time not later than the fourteenth day after the issue of the first demand for the payment of any sum due on account of such rates, and the effective date of the notice shall not be earlier than the date of the issue of that demand.

3. Where a notice under Article 30 (1) in respect of any hereditament is duly served on the Ministry by a person qualified to serve it, the Ministry shall—

(a) in respect of the year in which the effective date of that notice falls (or so much of that year as falls after that date); and

(b) in respect of each subsequent year until that notice ceases to be in force,

send to that person a statement in writing specifying the number of the instalments by which the rates are to be paid in the year in question, the respective dates on which those instalments are to become due, and the respective amounts of those instalments; so however that, where the notice under Article 30 (1) is served after the issue of a demand for the payment of any sum due on account of the rates for the year in which the effective date of that notice falls, the requirements of paragraph (a) shall be deemed to be satisfied if the document containing that demand included the statement required in consequence of the notice.

4. The number of the instalments specified in any statement under paragraph 3—

(a) if the effective date of the notice under Article 30 (1) is after 30th April, shall in the year in which that effective date falls be not less than the number of complete months between that date and the end of that year (including, if that date is the first day of a month, that month) reduced, if that number of months is three, by one or, if that number of months is four or more, by two;

(b) in any other case shall be not less than ten;

and the date specified in any such statement for the first instalment thereunder shall not be earlier than ten days after the date when the statement is sent, and the interval between any two of the instalment dates shall not be less than one month.

5. The amounts specified in any statement under paragraph 3 for the instalments payable in the year or part of a year to which the statement relates shall (apart from any rebate under Article 28) be equal, except that the Ministry may round off the amount of any of the instalments other than either the first or the last to the nearest pound and adjust the amount of the first or, as the case may be, last of those instalments accordingly; but the Ministry may by a further statement in writing make such adjustments in those amounts as may be necessary in consequence of any change in the amount the occupier is liable to pay by way of rates in respect of that year or part of a year.

6. A notice under Article 30 (1) shall cease to be in force—

(a) if the person by whom it was served withdraws it by a further notice to the Ministry; or

(b) if—

(i) any instalment is not paid on or before the date when it is due; or

(ii) the Ministry is satisfied that the person aforesaid is no longer qualified to serve a notice under Article 30 (1) in respect of the hereditament in question,

and the Ministry serves notice on that person that, by reason of the default or, as the case may be, his ceasing to be so qualified, the notice under Article 30 (1) is being treated as cancelled;

and upon the service of any notice under this paragraph any amount due by way of rates in respect of the hereditament shall be recoverable as if no notice had been served under Article 30 (1), without prejudice, however, to the right to serve a fresh notice under Article 30 (1) in accordance with paragraph 1 (a).

SCHEDULE 12

Articles 37, 44.

HEREDITAMENTS

1. Land, as distinct from an estate in land or water.
2. Rights of fishing.
3. Profits à prendre other than rights of fishing.
4. Easements.
5. Tolls.
6. Railways.
7. Canals, navigations and rights of navigation.
8. Other rights over land.

SCHEDULE 13

Article 37.

PROPERTIES NOT TO BE TREATED AS HEREDITAMENTS

Entry No.	Property	Supplementary Provisions
1	Agricultural land.	
2	Agricultural buildings.	
3	Livestock or poultry buildings.	
4	Turf bogs and turf banks used for the exclusive purpose of cutting or saving turf, or making turf mould therefrom, for fuel or manure under an appurtenant right of turbary.	
5	Mines— (a) which have been opened for less than 7 years; or (b) which have been abandoned.	Mines <i>bona fide</i> re-opened after they have been <i>bona fide</i> abandoned shall be deemed, for the purposes of this entry, to have been opened.
6	Property to which section 731 of the Merchant Shipping Act 1894 applies, namely, lighthouses, buoys, beacons and light dues	

Entry No.	Property	Supplementary Provisions
	and other rates, fees or payments accruing to or forming part of the General Lighthouse Fund, and the premises and property mentioned in that section.	
7	Main transmission lines within the meaning of the Electricity Supply (Northern Ireland) Order 1972 (a).	
8	Sewers and manholes, ventilating shafts, pumping stations, pumps or other accessories belonging to a sewer.	In this entry "sewer" has the same meaning as in the Public Health (Ireland) Act 1878 (b).
9	Cemeteries and crematoria.	This entry applies only where— (a) no private profit is directly derived from the cemetery or crematorium; and (b) any income derived from the cemetery or crematorium is used wholly to defray expenses connected with that cemetery or crematorium.
10	<p>(1) Any room or other part of a hereditament which has been added thereto or included therein solely for the purpose of affording air-raid protection and which is not occupied or used for any other purpose.</p> <p>(2) Any structural feature of, or alterations or improvements to, a hereditament (not being the addition of any such room or other part as mentioned in paragraph (1)) made solely for the purpose of affording air-raid protection.</p> <p>(3) Any property which is intended to be occupied and used solely for the purpose of air-raid protection, and which is not occupied or used for any other purpose.</p>	<p>(1) Where, solely for the purpose of affording air-raid protection,— (a) there has been added to a hereditament any such room or part as is referred to in paragraph (1) in column 2; or (b) there have been made any such structural alterations or additions or improvements to a hereditament as are referred to in paragraph (2) in column 2; such an addition or improvement shall be disregarded in the valuation of the hereditament.</p> <p>(2) Any room or other part of a hereditament such as is referred to in paragraph (1) in column 2, or any property such as is referred to in paragraph (3) in column 2, which is or has been occupied or used for any purposes other than that of affording air-raid protection shall not be disregarded.</p> <p>(3) This entry shall, in relation to a hereditament forming part of a building, have effect as if any structural alterations or improvements made in the building, or on land appurtenant to the building, for the purpose of providing</p>

(a) S.I. 1972 No. 1072 (N.I. 9).

(b) 1878 c. 52.

Entry No.	Property	Supplementary Provisions
11	Any property excluded from the valuation list by any other statutory provision (including such a provision contained in or made under a local or personal Act or an Act confirming a provisional order).	<p>air-raid shelter (within the meaning of the Civil Defence Act (Northern Ireland) 1939 (a)) were structural alterations or improvements to the hereditament, and, in ascertaining under this Order the net annual value of a hereditament, regard shall not be had to any increase in the rent thereof (whether or not made by virtue of the said Act of 1939) which is attributable to the provision of such air-raid shelter for persons living or working in the hereditament.</p> <p>(4) In this entry, "purpose of affording air-raid protection" includes instruction and training in connection with air-raid precaution and air-raid protection.</p> <p>(5) This entry shall not have effect unless and until the Civil Defence Acts (within the meaning of section 9 (1) of the Civil Defence Act (Northern Ireland) 1950(b)) are brought again into operation by regulations under section 1 of that Act.</p> <p>Any such exclusion shall be subject to anything contained in the statutory provision.</p>

SCHEDULE 14

Articles 39, 44, 50.

BASIS OF VALUATION

PART I

GENERAL RULE

1. Subject to the provisions of this Schedule, for the purposes of this Order the net annual value of a hereditament shall be the rent for which, one year with another, the hereditament might, in its actual state, be reasonably expected to let from year to year, the probable average annual cost of repairs, insurance and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes or public charges (if any), being paid by the tenant.

(a) 1939 c. 15 (N.I.).

(b) 1950 c. 11 (N.I.).

2.—(1) Subject to sub-paragraph (2), in estimating the net annual value of a hereditament for the purposes of any revision of the valuation list, regard shall be had to the net annual values in the valuation list of comparable hereditaments which are in the same state and circumstances as the hereditament whose net annual value is being revised.

(2) Sub-paragraph (1) shall not apply to a hereditament occupied by a public supply undertaking, where the net annual value of the hereditament falls to be ascertained by reference to the profits of the undertaking carried on therein.

3.—(1) In estimating the net annual value of a hereditament, regard may be had to—

- (a) the capital value of that hereditament; and
- (b) the capital values of other hereditaments of the same general character for which rents are known or have been estimated for the purposes of paragraph 1.

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

4. Where the net annual value of a hereditament is fixed, wholly or partly, having regard to the volume of trade carried on at the hereditament or the quantity of minerals or other substances extracted from it, the volume or quantity to be taken into account for the purposes of a valuation shall be the probable volume or quantity for the first year with respect to which that valuation will be in force.

PART II

FARMHOUSES

The net annual value of a house occupied in connection with agricultural land and used as the dwelling of a person—

- (a) whose primary occupation is the carrying on or directing of agricultural operations on that land; or
- (b) who is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,

shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.

PART III

FACTORIES

1. In estimating the net annual value of any factory, the Commissioner or the district valuer shall not take into account the value of any machinery, except machinery erected and used for the production of motive power.

2.—(1) Subject to the provisions of this paragraph, for the purposes of paragraph 1 “machinery erected and used for the production of motive power” shall, in relation to any factory in which motive power derived from electric current generated elsewhere than on the hereditament is used,—

- (a) include all cabling, transformers, switch gear and other electrical apparatus, plant and equipment which is used for or in connection with the transmission or transformation of electrical energy between the point at which it passes

into the hereditament up to and including the distribution switchboard whose bus bars carry, or are intended to carry, electrical energy at the pressure at which the power distribution circuits are supplied (in this paragraph referred to as "primary equipment");

(b) not include any motors or other apparatus, plant or equipment charged with or using current supplied at such pressure from such a switchboard and used, or intended to be used, in manufacturing operations or trade processes.

(2) Any primary equipment shall, notwithstanding that it has been supplied or installed by, or retained under the control of, the electricity supplier, be deemed to form part of the machinery erected and used for the production of motive power on the hereditament, and shall be valued accordingly.

(3) Where any primary equipment serves more than one hereditament, the estimate to be made of the net annual value of each such hereditament shall not take into account the value of such primary equipment.

(4) Nothing in this paragraph shall affect the estimate of the net annual value of any railway hereditament or of any hereditament occupied and used for transport purposes or for purposes of a public utility undertaking.

PART IV

RAILWAYS

1. This Part applies to railway hereditaments, but does not apply to any hereditament occupied by a railway company which is not a railway hereditament.

2.—(1) Subject to the provisions of this Part, every railway hereditament shall be entered in a new valuation list at the net annual value, and according to the other particulars, appearing in the last preceding valuation list.

(2) In making a valuation of a railway hereditament for the purposes of a new valuation list, the Commissioner or the district valuer may make such changes in the net annual value or other particulars as may be necessary in order to complete any revision of the valuation list arising from the extension or diminution of the railway hereditament.

3. Where any hereditament is used partly for the purposes of a railway and partly for other purposes, the net annual value of the part used for those other purposes shall be estimated on the same basis as the net annual value of a hereditament which is not a railway hereditament.

4. The net annual value of every railway hereditament shall be ascertained in accordance with the following provisions—

(a) in the case of a running-line hereditament, the net annual value shall be the net annual value which, if the hereditament had not been adopted for use as a running-line hereditament, would have been placed thereon at 1st April 1932;

(b) in the case of a non-running-line hereditament, the net annual value shall be $33\frac{1}{3}$ per cent. of the net annual value which would have been placed thereon if valued at 3rd August 1914 regard being had to the effective user and other conditions obtaining at the time of valuation.

PART V

LAND USED FOR EXHIBITING ADVERTISEMENTS

1. Where a right to use land for the purpose of exhibiting advertisements is a separate hereditament from the land, in estimating the net annual value of the land

account shall not be taken of any value or, as the case may be, of any increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with that right.

2. Where any land is used temporarily or permanently for the exhibition of advertisements or for the erection of any structure used for the exhibition of advertisements and the land—

- (a) is not so used under a right which is a separate hereditament from the land; and
- (b) is not occupied for any other purpose;

the net annual value of the land shall be estimated by reference to the value of that use of the land.

3. Where any land is used temporarily or permanently—

- (a) for the exhibition of advertisements; or
- (b) the erection thereon or attachment thereto of any structure used for the exhibition of advertisements;

and the land—

- (i) is not so used under a right which is a separate hereditament from the land; and
- (ii) is occupied for any other purpose and rateable in respect thereof;

the net annual value of the hereditament comprised of or including the land shall be so estimated as to include the increased value arising from that use.

4. In this Part “structure”, without prejudice to the generality of its meaning, includes a hoarding, frame, post or wall.

PART VI

CERTAIN PROPERTY OF BELFAST HARBOUR COMMISSIONERS

1. In this Part—

“the Commissioners” means the Belfast Harbour Commissioners;

“property of the Commissioners” means the hereditaments within the limits of the port and harbour of Belfast held by the Commissioners and in their actual occupation for their own use or for public purposes;

“the port and harbour of Belfast” has the same meaning as in the Belfast Harbour Act 1882.

2. The net annual value of the property of the Commissioners for the purposes of making and levying the rates made for any year shall be in a sum equivalent to 58 per cent. of the amount which would have arisen, within the period of twelve months ending on the then last-preceding 31st December, from a charge of—

- (a) 2½p per ton upon the registered tonnage of all vessels from foreign ports; and
- (b) 1½p per ton upon all other vessels,

discharging at or in any way using any quays or docks of the Commissioners within the limits of the port and harbour of Belfast or any part of whose cargo was discharged at those quays or docks.

3. The Commissioners shall not later than 10th February in each year make a return to the Commissioner of the entire registered tonnage of all vessels which discharged at or in any way used any quays or docks of the Commissioners within the said limits, or any part of whose cargo was discharged at those quays or docks, during the period of twelve months ending with the then preceding 31st December, distinguishing the amount of the tonnage of vessels from foreign ports from the amount of the tonnage of other vessels.

4. The Commissioner or a person authorised in writing by him may, at any reasonable time, inspect and make copies of the whole or any part of any books or documents belonging to the Commissioners that contain entries relating to the tonnage of any such vessels as aforesaid.

5. The Ministry, after consultation with the Commissioners, may, by order made subject to affirmative resolution of the Commons, provide that paragraphs 2 (a) and (b) and 3 shall have effect as if—

- (a) for references to 2½p and 1½p there were substituted references to such other amounts as are specified in the order;
- (b) for references to registered tonnage there were substituted references to tonnage calculated on such basis as is specified in the order.

PART VII

TEMPORARY PROVISIONS AS TO VALUATION OF DWELLING-HOUSES, PRIVATE GARAGES AND PRIVATE STORAGE PREMISES

1. This Part applies to dwelling-houses, private garages and private storage premises.

2. The net annual value of a hereditament to which this Part applies shall be the rent for which, one year with another, the hereditament might in the standard year in its actual state reasonably have been expected to let from year to year, the probable average annual cost of repairs, insurance and other expenses (if any) necessary to maintain the hereditament in its actual state, and all rates, taxes and public charges (if any), being paid by the tenant.

3. The net annual value of a hereditament to which this Part applies shall not be fixed at an amount greater than that which would, but for the provisions of this Part, have been fixed in respect of that hereditament under Part I.

4. In estimating the net annual value of a hereditament to which this Part applies, it shall be assumed that—

- (a) the hereditament was subsisting in the standard year in the state in which it actually subsists at the time of valuation or revision;
- (b) the locality in which the hereditament is situated was, in the standard year, in the same state as respects—
 - (i) the other premises situated in the locality;
 - (ii) subject to paragraph 5, the occupation and use of those premises;
 - (iii) the transport services and other facilities available to persons living or working in the locality; and
 - (iv) other matters affecting the amenities of the locality,as it is at the time of valuation or revision.

5. In the application of paragraph 4 (b) (ii), as respects the occupation and use of other premises in the locality which—

- (a) are used for residential purposes; and
- (b) were so used in the standard year;

any increase since the standard year in the number of persons so using the premises shall be disregarded except in so far as it affects the amenities of the locality or of the hereditament which is being valued.

6. Where, in estimating, in accordance with paragraph 2, the net annual value of a dwelling-house, it becomes apparent that, by reason of either or both of the following circumstances—

- (a) the effect of the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland) 1920 to 1936 in relation to any other dwelling accommodation;
- (b) the existence in the locality in the standard year of a marked scarcity or abundance of dwelling accommodation, or of any particular kind of dwelling accommodation;

the rent referred to in paragraph 2 would, but for this paragraph, be unduly high or unduly low in relation to the rents which prevailed in the standard year for other kinds of dwelling accommodation—

(i) in the locality; or
(ii) in neighbouring localities;
the rent referred to in paragraph 2 shall (without prejudice to the assumptions referred to in paragraph 4) be ascertained as if in the standard year all the accommodation in the locality of a kind comparable with the dwelling-house had been due shortly to become available for letting—

(A) free from any restrictions (whether on rent or on recovery of possession) under the said Acts of 1920 to 1936; and

(B) without any marked deficiency or excess in the amount of such accommodation as compared with the number of persons acceptable as tenants of such accommodation and genuinely competing for tenancies thereof.

7. Nothing in paragraph 6 shall be construed as affecting the principle that, in determining the net annual value of a hereditament for rating purposes, account is not to be taken of any restriction on rent in so far as it limits the rent which may be required or recovered from a tenant of that hereditament.

8. In this Part, “standard year” means the year ended on 31st March 1939.

9. The provisions of this Part shall remain in force until 31st March 1976 or until 31st March immediately following such later date (if any) as is prescribed under Article 45 (1), and shall then cease to have effect.

PART VIII

TEMPORARY PROVISIONS AS TO VALUATION OF HEREDITAMENTS PARTLY USED FOR PURPOSES OF A PRIVATE DWELLING

1. This Part—

(a) subject to sub-paragraph (b), applies to any hereditament which satisfies the following conditions—

(i) that it consists partly of premises used wholly for the purposes of a private dwelling and partly of premises not so used;

(ii) that not less than one-tenth of the unreduced net annual value of the hereditament is attributable to the premises used wholly for the purposes of a private dwelling;

(b) does not apply to—

(i) any hereditament being or comprising premises which are licensed for the sale of intoxicating liquor for consumption in the premises;

(ii) any industrial or freight-transport hereditament;

(iii) any hereditament where the premises not used wholly for the purpose of a private dwelling are, or include, premises used for the purposes of a hotel, inn, guest-house or boarding house, or for the letting of rooms singly for residential purposes.

2. In estimating the net annual value of any hereditament to which this Part applies, there shall be calculated—

(a) the amount which represents the part of the unreduced net annual value thereof attributable to that part of the hereditament which is used wholly for the purposes of a private dwelling; and

(b) the amount which would represent the part of the net annual value of the hereditament so attributable if the net annual value thereof were estimated in accordance with the provisions of Part VII;

and, if the amount referred to in sub-paragraph (a) exceeds the amount referred to in sub-paragraph (b), the net annual value of the hereditament shall be the unreduced net annual value thereof reduced by the difference between those amounts.

3. In this Part, "the unreduced net annual value", in relation to a hereditament, means the amount which, apart from this Part, would be the net annual value thereof.

4. Paragraphs 3 to 5 of Schedule 5 shall apply for the purposes of this Part with the substitution for references in those paragraphs to a hereditament, of references to premises.

5. The provisions of this Part shall remain in force until 31st March 1976 or until 31st March immediately following such later date (if any) as is prescribed under Article 45 (1), and shall then cease to have effect.

PART IX

OTHER TEMPORARY PROVISIONS AS TO VALUATION

1. This Part applies to a hereditament other than—

- (a) a dwelling-house, a private garage or private storage premises;
- (b) an industrial or freight-transport hereditament;
- (c) a hereditament which is occupied for the purposes of a public supply undertaking.

2. For the purposes of any alteration which is made in the valuation list, the net annual value of a hereditament to which this Part applies shall be the net annual value, apart from this Part, reduced by one-fifth or, as the case may be, the relevant amount referred to in paragraph 3.

3. Where the net annual value of a hereditament to which this Part applies is estimated in accordance with Part VIII, the relevant amount for the purposes of paragraph 2 shall be—

- (a) one-seventh; or
- (b) the amount by which the net annual value estimated in accordance with Part VIII exceeds the net annual value estimated, apart from Part VIII, in accordance with paragraphs 2, 3 and 8 of Part VII;

whichever is the lesser.

4. Where the net annual value of a hereditament to which this Part applies is, by virtue of this Part, reduced to an amount which includes a part of a pound, then—

- (a) if that value is less than £10, the part of a pound—
 - (i) if less than 12½p, may be disregarded;
 - (ii) if 12½p or more and less than 37½p, may be treated as 25p;
 - (iii) if 37½p or more and less than 62½p, may be treated as 50p;
 - (iv) if 62½p or more and less than 87½p, may be treated as 75p;
 - (v) if 87½p or more, may be treated as £1;
- (b) if that value exceeds £10 and is less than £20, the part of a pound—
 - (i) if less than 25p, may be disregarded;
 - (ii) if 25p or more and less than 75p, may be treated as 50p;
 - (iii) if 75p or more, may be treated as £1;
- (c) if that value exceeds £20, the part of a pound—
 - (i) if less than 50p, may be disregarded;
 - (ii) if 50p or more, may be treated as £1.

5. The provisions of this Part shall remain in force until 31st March 1976 or until 31st March immediately following such later date (if any) as is prescribed under Article 45 (1), and shall then cease to have effect.

Article 41.

SCHEDULE 15

HEREDITAMENTS EXCLUDED FROM EXEMPTION

Occupying bodies

The Governors of the Ulster College
The Police Authority for Northern Ireland.
The Trustees of the Ulster Folk Museum
The Trustees of the Ulster Museum

Article 43.

SCHEDULE 16

DISTINGUISHMENT OF INDUSTRIAL HEREDITAMENTS AND FREIGHT-TRANSPORT
HEREDITAMENTS

1. This Schedule applies to—

- (a) industrial hereditaments;
- (b) freight-transport hereditaments.

2.—(1) In the valuation list, every industrial hereditament occupied and used either wholly or partly for industrial purposes shall be distinguished as being so occupied and used, and, as respects every such hereditament occupied and used partly for industrial purposes, the net annual value thereof shall be apportioned by the Commissioner or the district valuer between the occupation and use of the hereditament for industrial purposes and the occupation and use thereof for other purposes.

(2) For the purpose of determining in which proportions an industrial hereditament is occupied and used for industrial purposes and for other purposes respectively—

- (a) the hereditament shall be deemed to be occupied and used for industrial purposes except in so far as any part of it is, under this Order or the transferred provisions relating to the regulation of mines, quarries and factories, to be deemed neither to be, nor to form part of, a mine, quarry or factory;
- (b) where the net annual value of the hereditament does not exceed £50, or where the part of the net annual value of the hereditament attributable to purposes other than industrial purposes does not exceed 10 per cent. of the part thereof attributable to industrial purposes, the hereditament shall be treated as if it were occupied and used wholly for industrial purposes; and, where the part of the net annual value attributable to such other purposes exceeds 10 per cent. of the part thereof attributable to industrial purposes, the part attributable to such other purposes shall not be treated as being attributable to those other purposes except in so far as it exceeds 10 per cent. of the part attributable to industrial purposes;
- (c) where two or more hereditaments in the same occupation are, by virtue of paragraph 3 of Schedule 2, treated as if they formed parts of a single hereditament, each of the several hereditaments shall be deemed to be occupied and used for industrial purposes and for other purposes respectively in the proportion in which, if all the hereditaments formed a single hereditament, that single hereditament would be deemed to be so occupied and used.

3.—(1) In the valuation list, every freight-transport hereditament which is occupied and used either wholly or partly for transport purposes shall be distinguished as being so occupied and used, and, as respects every such hereditament occupied and used partly for transport purposes, the net annual value thereof shall be apportioned by the Commissioner or the district valuer between the occupation and use of the hereditament for transport purposes and the occupation and use for other purposes.

(2) A freight-transport hereditament shall be distinguished in the valuation list by reference to the transport purpose or purposes for which it is occupied and used; and, where a freight-transport hereditament is occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the proportions of the net annual value of the hereditament attributable to the occupation and use thereof for the several transport purposes shall be shown in the list.

(3) Subject to sub-paragraphs (4) and (5), for the purpose of determining in which proportions a freight-transport hereditament is occupied and used for transport purposes and for other purposes respectively, the hereditament shall be deemed to be occupied and used for transport purposes except in so far as it is occupied and used for the purposes of a hotel, refreshment room, dwelling-house or residence.

(4) Any part of a freight-transport hereditament which is so let out as to be capable of being separately valued shall not be deemed to be occupied and used for transport purposes unless it is actually so occupied and used.

(5) In the case of a hereditament occupied and used for canal transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking, any part of the hereditament, being a building, yard or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall not be deemed to be occupied and used for transport purposes.

SCHEDULE 17

Article 63(1).

AMENDMENTS

The Boundary Survey (Ireland) Act 1854 (c. 17)

1. In section 12 for "county council" substitute "district rate under the Rates (Northern Ireland) Order 1972".

The Bills of Sale (Ireland) Act (1879) Amendment Act 1883 (c. 7)

2. In section 14, at end, insert "(including regional rate and district rate under the Rates (Northern Ireland) Order 1972)".

The Increase of Rent and Mortgage Interest (Restrictions) Act 1920 (c. 17)

3. In section 12 (1) (d) after "charges," insert "and in relation to any period beginning with or after 1st April 1973 includes regional rate and district rate under the Rates (Northern Ireland) Order 1972,".

4. In section 18 (2) (d) for "annual rateable value under the Irish Valuation Acts" substitute "net annual value under the Rates (Northern Ireland) Order 1972".

The Finance Act (Northern Ireland) 1936 (c. 33)

5. In section 9 (1) and (6) for "the Valuation Acts (Northern Ireland) 1852 to 1932" substitute "the Rates (Northern Ireland) Order 1972".

The Rent and Mortgage Interest (Restrictions) Act (Northern Ireland) 1940 (c. 7)

6. In sections 1 (2) and 6 (1) for the words from "whether under" to "occupier" substitute "under Article 20 or 21 of the Rates (Northern Ireland) Order 1972".

7. In section 28 (1) in the definition of "rates" after "charges," insert "and in relation to any period beginning with or after 1st April 1973 includes regional rate and district rate".

The Foyle Fisheries Act (Northern Ireland) 1952 (c. 5)

8. In section 12 (2) omit the words "or tenement" where they first occur, and for the words from "any rate leviable by a local authority" onwards substitute "regional rate and district rate".

9. In section 22—

- (a) in subsection (1) for the words from “the valuation lists” onwards substitute “the valuation list maintained under the Rates (Northern Ireland) Order 1972 as in force at the commencement of the fishery year in question”;
- (b) in subsection (3) for the words from “any rate leviable by a local authority” onwards substitute “regional rate and district rate”.

The Interpretation Act (Northern Ireland) 1954 (c. 33)

10. In section 43 (2)—

- (a) in the definition of “Commissioner of Valuation” for the words from “to whom” onwards substitute “appointed under Article 36 of the Rates (Northern Ireland) Order 1972 to be the Commissioner of Valuation for Northern Ireland”;
- (b) insert the following definition at the appropriate point in alphabetical order—
“‘regional rate’ means a rate made by the Ministry of Finance under the Rates (Northern Ireland) Order 1972;”.

11. In section 44 insert the following definition at the appropriate point in alphabetical order—

“‘district rate’ means a rate made by a district council under the Rates (Northern Ireland) Order 1972;”.

The Companies Act (Northern Ireland) 1960 (c. 22)

12. In section 287 (1) (a) (i) after “local rates” insert “, regional rate and district rate”.

The Clean Air Act (Northern Ireland) 1964 (c. 16)

13. In section 16 (1)—

- (a) for “lists” substitute “list”;
- (b) for the words from “section 2” onwards substitute “Article 41 of the Rates (Northern Ireland) Order 1972 and which the Commissioner certifies is so distinguished as being a hereditament of a description mentioned in paragraph (2) (b) or (c) of that Article”.

The Magistrates’ Courts Act (Northern Ireland) 1964 (c. 21)

14. In section 6 (4) (b) for “levied” substitute “made”.

The Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964 (c. 32)

15. In section 1 (1) (a) (i) after “local rates” insert “, regional rate and district rate”.

The Judgments (Enforcement) Act (Northern Ireland) 1969 (c. 30)

16. In section 51—

- (a) after “rates” insert “(including regional rate and district rate)”;;
- (b) in paragraph (b) after “any” insert “(or any other)”.

The Payments for Debt (Emergency Provisions) Act (Northern Ireland) 1971 (c. 30)

17. In sections 1 (1) (b) (i), 2 (1) (a), 3 (b) (i) and 7 (2) (b) after "water rates" insert ", regional rate and district rate".

The Criminal Injuries to Property (Compensation) Act (Northern Ireland) 1971 (c. 38)

18. In section 2(a) for "the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928" substitute "the Rates (Northern Ireland) Order 1972".

The Housing on Farms Act (Northern Ireland) 1972 (c. 3)

19. In section 16, in the definition of "net annual value", for the words from "of all" onwards substitute "as estimated for the purposes of the Rates (Northern Ireland) Order 1972 or, as the case requires, the amount certified by the Commissioner of Valuation under paragraph 6 of Part III of Schedule 18 to that Order".

SCHEDULE 18

Articles 60 (6),
63 (2), Sch. 17.

TRANSITIONAL PROVISIONS, ETC.

PART I

TRANSITIONAL PROVISIONS

Differential rating

1.—(1) The Ministry, with a view to securing that the introduction of a regional rate of uniform amount in the pound of rateable value throughout Northern Ireland is gradual, may make and levy the regional rate for the year ending on 31st March 1974, and for such subsequent years as may be specified in an order made by the Ministry, at different amounts in the pound for different districts or different parts of districts or for different persons or persons of different classes in accordance with such principles, terms and conditions as may be so specified, and may do so notwithstanding anything in this Order to the contrary.

(2) Where but for this Order the rates chargeable against any person in respect of any hereditament would, by virtue of any privilege conferred or preserved by a transferred provision (including such a provision contained in or made under a personal or local Act), have been so chargeable in a sum less than the normal rates, whether by reason of—

(a) their being calculated—

- (i) on the basis of a particular fraction of the normal rates, or
- (ii) by deducting a particular fraction from the normal rates, or

(b) his being chargeable to only certain rates or certain items of rate in respect of that hereditament,

or otherwise, the Ministry, in levying any rate under this Order in respect of that hereditament for the year ending on 31st March 1974 and for such subsequent years as may be specified in an order made by the Ministry, may make abatements in that rate in accordance with such principles, terms and conditions as may be so specified, and may do so notwithstanding anything in this Order to the contrary.

(3) In sub-paragraph (2) "the normal rates" means the rates which would have been chargeable in respect of the hereditament were it not for the transferred provision in question.

(4) An order under this paragraph shall be subject to affirmative resolution of the Commons.

Making of rates

2. A rate for the year beginning with 1st April 1973 may be made before that date in accordance with the valuation lists in force at the time when the rate is made taken in conjunction with the lists of hereditaments revised in accordance with the Valuation Acts and transmitted to rating authorities under section 5 of the Valuation (Ireland) Act 1854 on or before 1st March 1973.

Appeal against rate

3. For the purposes of levying a rate for the year ending on 31st March 1974 paragraphs (a) and (b) of Article 11 (3) shall have effect as if any references to rates included any rates within the meaning of this Part.

Certificate and statement as to rates, etc.

4. In Article 16 any reference to rates, except in relation to rates for the current year or rates already paid, includes a reference to rates within the meaning of this Part.

Arrears of rate

5. All sums due immediately before 1st April 1973 to an existing local authority on account of any rate made by it shall on and after that date be due and payable to the Ministry and may be levied as if they were arrears of rate under this Order.

6. Any demand note for the payment of a rate which was served on any person before 1st April 1973 shall, for the purposes of proceedings against him under this Order for the recovery of the rate, be deemed to be a demand note served under this Order.

7.—(1) Any proceedings for the recovery of any rate which were commenced before 1st April 1973 under any transferred provision repealed by or under this Order may be continued on and after that date as if that provision were still in force and authorised the proceedings to be conducted on behalf of the Ministry, and as if the proceedings had been duly instituted on the Ministry's behalf; and Article 32 (5), so far as it is applicable, shall apply in relation to proceedings such as are mentioned in this sub-paragraph.

(2) Where the proceedings mentioned in sub-paragraph (1) were proceedings upon complaint to which Part IX of the Magistrates' Courts Act (Northern Ireland) 1964 applied the proceedings may be continued under that Part, and the court may make any order it could have made under subsection (4) of section 122 of the Judgments (Enforcement) Act (Northern Ireland) 1969 (a) as if that subsection had not been repealed, and the provisions of that subsection shall apply accordingly.

8. All orders made or decrees given by any court before 1st April 1973 for the payment of any money on account of a rate to an existing local authority or to any person authorised by or under any transferred provision to sue for such money shall have effect on and after that date as if they were orders or decrees for the payment of that money to the Ministry.

9. Any application, notice, order, affidavit, certificate, summons, warrant or document lodged, given, made, issued or served, and any thing done, before 1st April 1973 for the purposes of proceedings in the Enforcement of Judgments Office in connection with a judgment in respect of rates shall, to the extent that it is capable of having effect on or after that date,—

(a) if it was lodged, given, made, issued, served or done by or on behalf of, or to or in relation to, an existing local authority or a person authorised by or under any transferred provision to sue for money due on account of rates leviable by such

(a) 1969 c. 30 (N.I.).

an authority, have effect as if it had been lodged, given, made, issued, served or done by or on behalf of, or to or in relation to, the Ministry; and

- (b) have effect as if any reference in any such application, notice, order, affidavit, certificate, summons, warrant or document to such an authority or person were a reference to the Ministry;

and any relevant entry in the register of judgments shall be construed accordingly.

Records

10. Every person who immediately before 1st April 1973 had custody of any rate book or other record or document relating to rates shall, unless the Ministry otherwise directs, as soon as practicable after that date deliver that book, record or document to the Ministry.

Repayment of rates

11.—(1) Where a person has, before 1st April 1973, paid a sum on account of rates and would have been entitled to repayment of the whole or any part of that sum under a transferred provision were it not for the repeal of that provision by this Order, he may apply to the Ministry for that repayment as nearly as practicable in accordance with that provision as if that repeal had not been made, and the Ministry shall make the repayment accordingly.

(2) Where, before 1st April 1973, a person has applied to an existing local authority for a repayment such as is mentioned in sub-paragraph (1) in accordance with the transferred provision in question and the repayment has not been made by that authority, the repayment may be made by the Ministry.

12. For the purposes of the provisions of Article 15 relating to the refund of overpayments, any sum paid to the Ministry on or after 1st April 1973 on account of a rate made before that date shall be deemed to be an amount paid on account of a rate under this Order.

Commissioner of Valuation and Boundary Surveyor

13. The officer to whom, immediately before the commencement of Article 36, there stood assigned for exercise and performance the functions transferred to the Ministry from the Commissioner of Valuation and Boundary Surveyor for Ireland shall continue to exercise those functions by virtue of that assignment so far as they are functions of the Boundary Surveyor, and shall be deemed to have been appointed under Article 36 as Commissioner of Valuation for Northern Ireland.

Entries in valuation list as to agricultural land, etc.

14. For the purposes of this Order, any particulars with respect to—

- (a) agricultural land;
- (b) agricultural buildings;
- (c) livestock or poultry buildings;

which are included in the valuation list coming into force on 1st April 1973 shall be deemed not to be so included.

Deposit of valuation lists

15. In relation to any period before 1st April 1973, the reference in Article 46 (3) to the offices of a district council shall be construed as a reference to such place in the district of the council as the Ministry may designate; and, where the Ministry designates any offices of an existing local authority for the purposes of this paragraph, that local authority shall make those offices available for the deposit, inspection and copying, in pursuance of that Article, of the copy of the relevant part of the valuation list coming into force on 1st April 1973.

Alterations in valuation list

16. Where an application for an interim revision of a valuation list was made after 3rd March 1973 but was not disposed of before 1st April 1973 the application shall on and after 1st April 1973 be treated as an application for revision of the valuation list.

Other transitional, etc., provisions

17.—(1) The Ministry may at any time, whether before or after 1st April 1973, by order make such incidental, consequential, transitional or supplemental provision as appears to it to be necessary or expedient for the general or any particular purposes of this Order or in consequence of any of the provisions thereof or for giving full effect thereto, and nothing in any other provision of this Order shall be construed as prejudicing the generality of this sub-paragraph.

(2) Any such order may contain provisions for temporary modifications of this Order or for modifications of this Schedule, or for modifying or repealing any transferred provision passed or made before 1st April 1973 (not including such a provision contained in this Order but including such a provision contained in or made under a local or personal Act).

(3) An order under this paragraph which contains provisions for modifying or repealing a transferred provision contained in a public general Act (except an order making only temporary modifications of this Order or an order modifying this Schedule) shall be subject to affirmative resolution, and any other order made under this paragraph shall be subject to negative resolution.

18. In this Part—

“existing local authority” has the same meaning as in Part IX of the Local Government Act (Northern Ireland) 1972;

“local Act” includes an Act confirming a provisional order;

“rate”, except in relation to a rate under this Order, means—

(a) a rate made by an existing local authority under a transferred provision repealed by or under this Order or under any provision in a local Act corresponding to such a provision; or

(b) any water rate (including a domestic water rate and a public water rate).

PART II

TEMPORARY LIMITATION OF RATES PAYABLE IN RESPECT
OF PLAYING FIELDS

1. In this Part—

“playing field” means a hereditament consisting of land used mainly or exclusively for the purposes of open air games or of open air athletic sports which is occupied for the purposes of a club, society or other organisation that is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the playing field;

“rates” includes any rate such as is mentioned in paragraph 18 of Part I.

2. The amount of rates leviable in respect of a playing field for any year shall be calculated in accordance with the formula—

$$A = R \left(1 - \frac{vr - p}{vr} \right)$$

where—

A = the amount of rates leviable as aforesaid;

R = the amount of rates which, apart from the provisions of this Part, would be so leviable;

v = the net annual value ascribed to the playing field in the valuation list;

r = the total amount in the pound at which rates were leviable for the year beginning with 1st April 1957 in the place where the playing field is situated, reduced, where appropriate, to take account of any abatement in respect of rating which was or would have been enjoyed in relation to the playing field;

p = the total amount of rates which—

(a) were leviable in respect of the playing field for the year beginning with 1st April 1956; or

(b) if the playing field—

(i) was not then in existence and described as such in the valuation lists then in force, or

(ii) has been the subject of any structural or other alteration which was not taken into account for the purpose of those lists,

would have been so leviable on the assumptions mentioned in paragraph 3.

3. The assumptions referred to in paragraph 2 are that, on 1st April 1956,—

(a) the playing field was—

(i) in existence and described as such in the valuation lists then in force, and
(ii) in the same state and condition as at the time by reference to which the rates first-mentioned in paragraph 2 are leviable; and

(b) the net annual value of the playing field had been revised in accordance with section 2 of the Valuation Acts Amendment Act (Northern Ireland) 1946(a) and that revised value had appeared in the valuation lists then in force as the net annual value of the playing field.

4. For the purposes of paragraph 3 (b) the district valuer shall issue to—

(a) the Ministry;

(b) the district council;

(c) the occupier of the playing field or, where the owner is rated in respect of the playing field, the owner thereof; and

(d) any other person appearing to the district valuer to be concerned with the valuation of the playing field;

a certificate showing the net annual value which, if it had been revised in accordance with section 2 of the Valuation Acts Amendment Act (Northern Ireland) 1946, would have appeared in the valuation lists in force on 1st April 1956 as the net annual value of the playing field.

5. A person aggrieved by a net annual value shown in a certificate issued by the district valuer under paragraph 4 may appeal against the valuation, and the provisions of Articles 51 to 54 and 56 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

6. This Part shall not—

(a) have effect so as to increase the amount of rates leviable in respect of a playing field above the amount which would have been leviable were it not for this Part;

(b) affect any exemption from rates under any other provision of this Order.

7. The provisions of this Part shall remain in force until 31st March 1976 or until 31st March immediately following such later date (if any) as is prescribed under Article 45 (1), and shall then cease to have effect.

PART III

CONSTRUCTION OF REFERENCES

1. Subject to the provisions of this Order, all transferred provisions relating to rates which were in force immediately before 1st April 1973 shall, so far as not repealed by this Order or any other statutory provision, apply in relation to rates under this Order.

(a) 1946 c. 12 (N.I.).

2. References in any transferred provision or other document to any rate which is a rate in lieu of which a rate under this Order is levied shall be construed as references to a rate under this Order.

3. References in any transferred provision or other document to rating authorities in connection with the levying of rates shall be construed as references to the Ministry and in any other connection shall be construed as references to the Ministry and district councils.

4. References in any transferred provision or other document to the valuation lists or the revised valuation list shall be construed as references to the valuation list within the meaning of this Order.

5. References in any transferred provision or other document, in connection with the valuation lists, to the areas of local authorities shall be construed as references to the districts of district councils.

6.—(1) Where the net annual value of any agricultural land, agricultural building or livestock or poultry building is relevant for the purposes of any transferred provision or other document, that value shall be deemed to be the amount which the Commissioner certifies would be entered in the valuation list as the net annual value of the land or building in question if it were a hereditament and if it were valued under the transferred provisions repealed by this Order.

(2) The Ministry may require the Commissioner to make charges, in accordance with a table of fees approved by the Ministry, for any certificate supplied by him under this paragraph.

7. A reference in any transferred provision or other document to the officer to whom the Ministry has, for the time being, assigned for exercise and performance the functions transferred to the Ministry from the Commissioner of Valuation and Boundary Surveyor for Ireland (except a reference to such an officer in relation to functions of the Boundary Surveyor), and any reference which is to be construed as such a reference, shall be construed as a reference to the officer appointed under Article 36 as Commissioner of Valuation for Northern Ireland.

PART IV SAVINGS

Principles of valuation

1. Subject to the variations provided for in this Order, the principles on which hereditaments are to be valued shall continue to be those applicable before the commencement of this Order; and in particular this Order shall have effect subject to the provisions of section 54 of the Post Office Act 1969.

The valuation list coming into force on 1st April 1973

2. The repeal by this Order of any transferred provision shall not affect the valuation list coming into force on 1st April 1973, and for the purposes of this Order that list shall be deemed to be a list prepared by the Commissioner in accordance with Part III of this Order.

The Commissioner, Deputy Commissioner and district valuers

3.—(1) A person shall not be disqualified to act as Commissioner, Deputy Commissioner or district valuer by reason only that he is the owner or occupier of any property the rates in respect of which are affected by the exercise of his functions.

(2) Nothing in sub-paragraph (1) shall authorise any person to whom that sub-paragraph applies to act in relation to any property which, or any part of which, he himself owns or occupies.

Errors in making valuations, etc.

4. A rate or the levying of a rate shall not be affected by reason of any omission to give any notice required by this Order, or by reason of any error, omission, misdescription or variance in the making of a valuation or apportionment, in the preparation of the valuation list or in altering the valuation list; and it shall not be necessary in any proceeding in relation to, or to the levying of, a rate, or in relation to a valuation or alteration, to give evidence of the performance of any of the preliminaries required in the making of a valuation, apportionment or alteration.

Demand notes, etc.

5.—(1) A demand note, certificate or other document which purports to be made in pursuance of any provision of this Order shall not be quashed or deemed to be void or voidable for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Order, and if the person or hereditament charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.

(2) A demand note, certificate or other document shall not be impeached or affected by reason of a mistake therein as to—

- (i) the name of a person liable, or
- (ii) the situation of any hereditament, or
- (iii) the amount of the rate charged.

Half-rents

6. The repeal by this Order of section 7 of the Valuation Acts Amendment Act (Northern Ireland) 1932 (a) shall not affect any payment or allowance of a sum which a landlord is required by that section to pay or allow.

Protected tenancies, etc.

7. The repeal by this Order of section 3 of the Revaluation (Consequential Provisions) Act (Northern Ireland) 1936 (b) or section 7 of the Revaluation (Amendment and Consequential Provisions) Act (Northern Ireland) 1957 (c) shall not affect the application of the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland) 1920 to 1956 to any dwelling-house or mortgage to which those Acts applied immediately before that repeal took effect.

Covenants, etc., in leases

8. The repeal by this Order of section 13 of the Revaluation (Consequential Provisions) Act (Northern Ireland) 1936 or section 19 of the Revaluation (Amendment and Consequential Provisions) Act (Northern Ireland) 1957 shall not affect any change made under the said section 13 or the effect of any memorandum under subsection (4) of that section.

Rates payable by tenants under housing schemes

9. The repeal by this Order of section 14 of the Revaluation (Consequential Provisions) Act (Northern Ireland) 1936 shall not affect any modification effected by that section in any agreement to which that section applied.

SCHEDULE 19

Article 63(3).

REPEALS

PART I

PUBLIC GENERAL ACTS

Chapter	Short Title	Extent of Repeal
11 & 12 Geo. 3 c. 21	The Bog Reclamation Act (Ireland) 1771.	Section 4.
6 & 7 W. 4 c. 116	The Grand Jury (Ireland) Act 1836.	In section 50 the words from “to be levied” onwards. In section 51 the words from “and that such sum” onwards. In section 52 the words from “and also from time to time” onwards. In section 55 the words from “to be levied” onwards.

(a) 1932 c. 26 (N.I.).

(b) 1936 c. 11 (N.I.).

(c) 1957 c. 5 (N.I.).

Chapter	Short Title	Extent of Repeal
6 & 7 W. 4 c. 116 —(cont.).	The Grand Jury (Ireland) Act 1836—(cont.).	<p>In section 56 the words from “to be raised” onwards.</p> <p>Section 57.</p> <p>Section 66.</p> <p>In section 110 (2) the words from the beginning to “each such officer”, and the words “raised and”.</p> <p>In section 117 the words “off such county”.</p> <p>Section 119.</p> <p>Sections 152 and 153.</p> <p>In section 165 the words from “save only that” onwards.</p>
1 & 2 Vict. c. 56	The Poor Relief (Ireland) Act 1838.	<p>Sections 61, 63, 64, 65, 67, 70, 71, 73, 75 and 78 to 80.</p> <p>In section 94 the words “collection”, “assessed”, “or the collection or application of poor rate”, “and charged upon the rates for the relief of the destitute poor” and “having the control of the poor rate, or”.</p> <p>In section 106 the words from “or by any rate” to “therein”, and the words “such rate or”.</p> <p>In section 107 the words from “and in case of any appeal against any rate” to “accordingly” and the words from “nor alter” onwards.</p> <p>Section 108.</p> <p>In section 109 the words from “and if any person” onwards.</p> <p>Section 110.</p> <p>In section 124 the definitions of “occupier” and “tithe”.</p>
3 & 4 Vict. c. 108	The Municipal Corporations (Ireland) Act 1840.	<p>In section 21 the second proviso.</p> <p>In section 123 the words “or to any rates authorised to be levied for the purpose of lighting” and the words from “and that the rate” onwards.</p> <p>In section 124 the words from “but the council shall” onwards.</p>

Chapter	Short Title	Extent of Repeal
3 & 4 Vict. c. 108 —(cont.).	The Municipal Corporations (Ireland) Act 1840—(cont.).	In section 133 the words from “and in order” to “to five pounds”. In section 135 the words from the beginning to “construed” and the words from “to authorise” onwards.
3 & 4 Vict. c. 109	The Counties and Boroughs (Ireland) Act 1840.	Section 10.
6 & 7 Vict. c. 36	The Scientific Societies Act 1843.	The whole Act.
6 & 7 Vict. c. 92	The Poor Relief (Ireland) Act 1843.	Sections 1 to 4 and 8 to 10.
6 & 7 Vict. c. 93	The Municipal Corporations (Ireland) Act 1843.	Sections 15 and 17. In section 30 the words from “and all and every” onwards.
8 & 9 Vict. c. 18	The Lands Clauses Consolidation Act 1845.	Section 133.
9 & 10 Vict. c. 87	The Baths and Washhouses (Ireland) Act 1846.	In section 2 the definition of “town rate”. In section 4 the words from “and for that purpose” to “as the case may be”.
10 & 11 Vict. c. 17	The Waterworks Clauses Act 1847.	Sections 68 to 74.
10 & 11 Vict. c. 34	The Towns Improvement Clauses Act 1847.	In section 54 the words “out of the rates levied under this and the special Act”. Sections 156 to 191 and 193 to 199. Schedule A.
10 & 11 Vict. c. 89	The Town Police Clauses Act 1847.	Section 70.
11 & 12 Vict. c. 80	The Tithe Rentcharge (Ireland) Act 1848.	Section 1.
12 & 13 Vict. c. 104	The Poor Relief (Ireland) Act 1849.	In section 2 the words from “and the said commissioners” onwards. Sections 21 and 22. Sections 29 and 30.
15 & 16 Vict. c. 63	The Valuation (Ireland) Act 1852.	The whole Act.
16 & 17 Vict. c. 136	The Grand Jury (Ireland) Act 1853.	In section 17, the proviso.
17 & 18 Vict. c. 8	The Valuation (Ireland) Act 1854.	The whole Act.
17 & 18 Vict. c. 103	The Towns Improvement (Ireland) Act 1854.	Sections 60, 61, 62, 64, 65, 66 and 67.

Chapter	Short Title	Extent of Repeal
17 & 18 Vict. c. 103 —(cont.).	The Towns Improvement (Ireland) Act 1854—(cont.).	In section 96 the words “rate, nor any”.
18 & 19 Vict. c. 40	The Public Libraries Act (Ireland) 1855.	In section 5 the words from “and the council” to “such expenses”. Section 8.
19 & 20 Vict. c. 63	The Grand Jury (Ireland) Act 1856.	Section 13.
23 & 24 Vict. c. 4	The Annual Revision of Rateable Property (Ireland) Amendment Act 1860.	The whole Act.
25 & 26 Vict. c. 82	The Poor Rates Recovery Act 1862.	The whole Act.
25 & 26 Vict. c. 83	The Poor Relief (Ireland) Act 1862.	The whole Act.
27 & 28 Vict. c. 52	The Valuation (Ireland) Act 1864.	The whole Act.
32 & 33 Vict. c. 28	The Public Parks (Ireland) Act 1869.	In section 5 the words from “and may” where those words first occur to “such public park or parks”. In section 7 the words from “and where such fund” onwards.
34 & 35 Vict. c. 106	The Detached Portions of Counties (Ireland) Act 1871.	The whole Act.
34 & 35 Vict. c. 109	The Local Government (Ireland) Act 1871.	Sections 24, 29 and 30.
35 & 36 Vict. c. 69	The Local Government Board (Ireland) Act 1872.	In the Schedule the entry relating to the Local Government (Ireland) Act 1871.
36 & 37 Vict. c. 34	The Grand Jury (Ireland) Act 1873.	In section 1 the words from “to resolve” to “necessary” and from “such sums” onwards.
40 & 41 Vict. c. 15	The Public Libraries (Ireland) Amendment Act 1877.	In section 3 the words “under the provisions of the principal Act”.
41 & 42 Vict. c. 52	The Public Health (Ireland) Act 1878.	In section 66 the words from “they may charge” to “more-over”. Section 194. Sections 226 to 229. Sections 230 and 231, except so far as they apply for the purposes of section 244.

Chapter	Short Title	Extent of Repeal
41 & 42 Vict. c. 52 —(cont.).	The Public Health (Ireland) Act 1878—(cont.).	Sections 232 to 234.
53 & 54 Vict. c. 30	The Poor Law Acts (Ireland) Amendment Act 1890.	The whole Act.
53 & 54 Vict. c. 59	The Public Health Acts Amendment Act 1890.	Section 49. In section 50 the reference to section 49.
59 & 60 Vict. c. 54	The Public Health (Ireland) Act 1896.	Sections 3 and 4. Section 16 (1).
60 & 61 Vict. c. 20	The Quarter Sessions Jurors (Ireland) Act 1897.	Section 4.
61 & 62 Vict. c. 37	The Local Government (Ireland) Act 1898.	In section 6, paragraph (a). Section 28. Sections 43 to 46. In section 47 (3) the words from “and if” onwards. Sections 51 to 54. Section 57. Section 62. Section 71. In section 82 (2) the words from “where the expenses” to “then”. Section 83 (5). Section 108 (1) (a). In section 109 (1) the definitions of “Commissioner of Valuation”, “landlord”, “holding”, “rateable value” and “Valuation Acts”. Schedule 1.
62 & 63 Vict. c. 44	The Small Dwellings Acquisition Act 1899.	Section 9 (3).
62 & 63 Vict. c. 50	The Agriculture and Technical Instruction (Ireland) Act 1899.	In section 19, subsection (2), and in subsection (3) the words from “by means” to “that Act”.
63 & 64 Vict. c. 10	The Public Health (Ireland) Act 1900.	The whole Act.
63 & 64 Vict. c. 63	The Local Government (Ireland) Act 1900.	Sections 2, 3 and 7.

Chapter	Short Title	Extent of Repeal
1 Edw. 7 c. 28	The Local Government (Ireland) Act 1901.	The whole Act.
9 & 10 Geo. 5 c. 75	The Ferries (Acquisition by Local Authorities) Act 1919.	Section 5 (2).
10 & 11 Geo. 5 c. 28	The Gas Regulation Act 1920.	In section 21 (2) the words from "and raised" onwards.
12 Geo. 5 c. 6	The Ministries of Northern Ireland Act (Northern Ireland) 1921.	In the Schedule the words "Commissioner of Valuation and".
12 & 13 Geo. 5 c. 35	The Celluloid and Cinematograph Film Act 1922.	In section 4 (2), the proviso.
12 & 13 Geo. 5 c. 20	The Uniformity of Laws Act (Northern Ireland) 1922.	In Schedule 5, the repeal in section 4 (2) of the Celluloid and Cinematograph Film Act 1922 above.
13 & 14 Geo. 5 c. 31	The Local Government Act (Northern Ireland) 1923.	In section 7 (2) (a) the words from "and be raised" onwards.
14 & 15 Geo. 5 c. 10	The Public Libraries Act (Northern Ireland) 1924.	In section 3 (1) the words from "and the amount" onwards.
16 & 17 Geo. 5 c. 15	The Jury Laws Amendment Act (Northern Ireland) 1926.	Section 11.
18 & 19 Geo. 5 c. 30	The Rating and Valuation (Apportionment) Act (Northern Ireland) 1928.	The whole Act.
20 Geo. 5 c. 10	The Local Government (Rating and Finance) Act (Northern Ireland) 1929.	The whole Act.
20 Geo. 5 c. 20	The Drainage Act (Northern Ireland) 1929.	Section 14 (2) and (4).
21 & 22 Geo. 5 c. 26	The Valuation Acts Amendment Act (Northern Ireland) 1932.	The whole Act.
22 & 23 Geo. 5 c. 4	The Railways (Valuation for Rating) Act (Northern Ireland) 1932.	The whole Act.
24 & 25 Geo. 5 c. 22	The Local Government Act (Northern Ireland) 1934.	Section 4. Section 17.
26 Geo. 5 & 1 Edw. 8 c. 10	The Local Government (Finance) Act (Northern Ireland) 1936.	The whole Act.
26 Geo. 5 & 1 Edw. 8 c. 11	The Revaluation (Consequential Provisions) Act (Northern Ireland) 1936.	Section 3. Section 11.

Chapter	Short Title	Extent of Repeal
26 Geo. 5 & 1 Edw. 8 c. 11—(cont.).	The Revaluation (Consequential Provisions) Act (Northern Ireland) 1936—(cont.).	Sections 13, 14 and 15.
26 Geo. 5 & 1 Edw. 8 c. 33	The Finance Act (Northern Ireland) 1936.	In section 11 (1) the definition of "Commissioner of Valuation".
1 Edw. 8 & 1 Geo. 6 c. 10	The Advertisements Regulation Act (Northern Ireland) 1937.	Section 3 (2) (a).
2 Geo. 6 c. 26	The Air-raid Precautions Act (Northern Ireland) 1938.	Section 11.
2 & 3 Geo. 6 c. 15	The Civil Defence Act (Northern Ireland) 1939.	Section 55.
4 & 5 Geo. 6 c. 12	The Valuation Acts Amendment Act (Northern Ireland) 1940.	The whole Act.
1946 c. 12	The Valuation Acts Amendment Act (Northern Ireland) 1946.	The whole Act.
1946 c. 19	The Public Health and Local Government (Administrative Provisions) Act (Northern Ireland) 1946.	Section 26.
1949 c. 4	The Finance (Miscellaneous Provisions) Act (Northern Ireland) 1949.	Section 4.
1949 c. 21	The Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland) 1949.	Section 12. Section 18.
1950 c. 11	The Civil Defence Act (Northern Ireland) 1950.	Section 6 (6).
1952 c. 5	The Foyle Fisheries Act (Northern Ireland) 1952.	In section 12 (2) the words "or tenement" where they first occur.
1953 c. 10	The Valuation Acts Amendment Act (Northern Ireland) 1953.	The whole Act.
1954 c. 34	The Valuation Acts Amendment Act (Northern Ireland) 1954.	The whole Act.
1955 c. 13	The Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland) 1955.	Sections 21 and 22. In the Schedule the entries relating to sections 5 and 7 of the Local Government (Rating and Finance) Act (Northern Ireland) 1929.
1956 c. 23	The Rating and Valuation (Amendment) Act (Northern Ireland) 1956.	The whole Act.

Chapter	Short Title	Extent of Repeal
41 & 42 Vict. c. clxxx	The Belfast Improvement Act 1878.	Section 144.
47 & 48 Vict. c. xciii	The Belfast Improvement Act 1884.	Section 64.
50 & 51 Vict. c. cxxvii	The Belfast Corporation (Lagan Bridge) Act 1887.	Section 33.
50 & 51 Vict. c. cxxvii	The Belfast Main Drainage Act 1887.	Sections 75 and 76.
52 & 53 Vict. c. xlii	The Belfast Corporation Act 1889.	In section 18 (1) the words "and levy" (twice).
59 & 60 Vict. c. ccxvi	The Belfast Corporation Act 1896.	Sections 46, 47 and 51.
5 Edw. 7 c. cxcvi	The Bangor (Co. Down) Water and Improvement Act 1905.	Section 114.
15 & 16 Geo. 5 c. iii	The Belfast Corporation Act (Northern Ireland) 1925.	In section 4 the definitions of "the borough rate" and "the superseded rates". Part II, except sections 13 (4) and 21. Schedule 3.
17 & 18 Geo. 5 c. i	The Portadown Urban District Council Act (Northern Ireland) 1927.	The whole Act.
20 & 21 Geo. 5 c. ii	The Belfast Corporation Act (Northern Ireland) 1930.	Sections 29 to 31.
20 & 21 Geo. 5 c. iii	The Larne Urban District Council Act (Northern Ireland) 1930.	Parts IV and V.
21 & 22 Geo. 5 c. iv	The Londonderry Corporation Act (Northern Ireland) 1931.	Sections 113 and 114. In section 132— in subsection (1), paragraph (b) and paragraph (b) of the proviso; in subsection (3) the words "and in every demand note on which the improvement rate is levied". Section 133 (1).
22 & 23 Geo. 5 c. i	The Bangor Borough Council Act (Northern Ireland) 1932.	Section 27.
23 & 24 Geo. 5 c. iii	The Ballymena Urban District Council Act (Northern Ireland) 1933.	Parts II and III.
1956 c. iii	The Belfast Corporation (Blackstaff River Improvement, Etc.) Act (Northern Ireland) 1956.	Section 49.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes fresh provision for the making and levying of rates in Northern Ireland following the restructuring of local government there. It provides for the making of a regional rate by the Ministry of Finance for Northern Ireland and of a district rate by each district council, and for the levying of both the regional rate and the district rate by that Ministry.

The Order also consolidates with amendments the enactments relating to the valuation of property in Northern Ireland for the purposes of rates.

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