
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART II

RATING

Liability and assessment

[^{F1}Liability to be rated in respect of hereditaments

18.—(1) Subject to the provisions of this Order, every occupier of a hereditament which is included in the valuation lists shall be chargeable to rates in respect of the hereditament according to its rateable values.

(2) In respect of a specified hereditament which has a rateable capital value regulations may—

(a) specify, or provide for there to be determined under the regulations—

(i) its maximum capital value;

(ii) its minimum capital value;

(b) provide that a person shall be liable in respect of its—

(i) maximum capital value instead of its rateable capital value, if its rateable capital value exceeds its maximum capital value;

(ii) minimum capital value instead of its rateable capital value, if its rateable capital value is less than its minimum capital value;

(c) provide that references in specified provisions to its capital value or to its rateable capital value are to be construed as references to its maximum capital value or its minimum capital value as the case may be.

(3) In paragraph (2)—

“specified hereditament” means a hereditament which falls within a class specified in regulations under that paragraph;

“specified provisions” means provisions of, or made under, this Order specified in regulations under that paragraph.]

F1 Art. 18 substituted (1.12.2006 for certain purposes, otherwise 1.4.2007) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), 6; S.R. 2006/464, art. 2(2), (4), Sch. 2

Changes to legislation:

Rates (Northern Ireland) Order 1977, Section 18 is up to date with all changes known to be in force on or before 08 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

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

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