
STATUTORY INSTRUMENTS

1977 No. 2157 (N.I. 28)

NORTHERN IRELAND

The Rates
(Northern Ireland) Order 1977

Laid before Parliament in draft

Made

21st December 1977

Coming into Operation

22nd January 1978



LONDON
HER MAJESTY'S STATIONERY OFFICE
1977

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At the Court at Buckingham Palace, the 21st day of December 1977

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 paragraph 1 of Schedule 1 to the Northern Ireland Act 1974 (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 1977.

(2) This Order shall come into operation on the expiration of one month from the day on which it is made.

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 a Measure of the Northern Ireland Assembly.

(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 insertion or omission or any misdescription;

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

“the Department” means the Department of Finance;

(a) 1974 c. 28.

(b) 1954 c. 33 (N.I.).

- “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;
- “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;
- “gas” includes gas in a liquid state;
- “gas undertaking” means any district council, authority, company, body or person supplying gas through pipes for public purposes, to members of the public or to any one or more other gas undertakings;
- “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;
- “minerals” includes stone, slate, clay, gravel, sand and other natural deposits except peat;
- “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;
- “office premises” means any premises used wholly or mainly as an office or for office purposes;
- “office purposes” includes the purposes of administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers, filing, typing, duplication, punching cards or tapes, machine calculating, electronically recording information and computing, drawing and the editorial preparation of matter for publication;
- “operational land”, in relation to any body, means land which is used for the purpose of the carrying on of the body’s undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of public utility undertakings;
- “owner” means any person for the time being receiving or entitled to receive the rack 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 at a rack rent, would so receive or be entitled to receive that rent;
- “the penultimate year” in connection with any entry made or to be made in the valuation list for any year means the last but one year before that year;
- “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;
- “rack rent”, in relation to a hereditament, means a rent which is not less than two-thirds of the net annual value of the hereditament or is a rent which has been fixed in accordance with the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland) 1920 to 1967 (a);
- “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;
- “regional rate” has the meaning assigned to it by Article 6 (2);
- “regulations” means regulations made by the Department;
- “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 the valuation list for the time being in force as altered in accordance with the provisions of Part III;
- “year” means a financial year;
- “the 1972 Order” means the Rates (Northern Ireland) Order 1972 (b).
- (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.

(a) 1920 c. 17; 1925 c. 12 (N.I.); 1927 c. 18 (N.I.); 1932 c. 14 (N.I.); 1940 c. 7 (N.I.); 1943 c. 9 (N.I.); 1951 c. 23 (N.I.); 1956 c. 10 (N.I.); 1967 c. 34 (N.I.).

(b) S.I. 1972/1633 (N.I. 16).

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

(6) Without prejudice to the provisions of any order under paragraph (7), the following operations, that is to say—

(a) the liquefaction of gas; and

(b) the evaporation of gas in a liquid state,

shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas.

(7) The Department, after consultation with any association which appears to it to be representative of district councils, may by order made subject to affirmative resolution amend this Article so as to provide that references in this Order to the manufacture of gas are to include references to such dealings with gas as may be specified in the Article as amended.

(8) Provisions of this Order which re-enact provisions of an order made under the 1972 Order shall have no greater effect by virtue of their re-enactment.

Interpretation: definitions relating to agricultural land, agricultural buildings and livestock and poultry buildings, and to industrial, railway and freight-transport hereditaments

3. The definitions contained in Schedules 1 to 4 shall have effect for the purposes of this Order.

Interpretation: definition of "dwelling-house", etc.

4. Schedule 5 shall have effect for the purpose of determining whether a hereditament is to be treated as a dwelling-house for the purposes of this Order, and for the purpose of determining to what extent certain hereditaments are to be treated as used for the purposes of a private dwelling.

Interpretation: definitions of "material change of circumstances" and "the time of valuation"

5. In this Order the expression "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 6.

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 Department; 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 Department 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 Department or the district council may disregard any alterations made in the valuation list after such date as the Department 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 Department which shall be subject to affirmative resolution.

(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 Department 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) Not later than the prescribed date in each year every district council shall make the district rate for the next-following year.

(2) The duty imposed on a council by Article 6 (1) to make a rate for each year shall not be affected by failure to make the rate by the prescribed date.

(3) 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.

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

(a) notify the Department 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 Department 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.

(4) The Department 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 Department considers fit.

Departures from valuation list in levying rates

10.—(1) The Department, 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.

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

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 Department 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 Department 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 Article 31 (4) by means of an appeal on a question arising under that Article; 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.

(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 Department 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 in force during 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 Department 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 have 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 6,

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 6,

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 by the Commissioner under Article 50 (1) (a) (iv) to show the net annual value for any year of a hereditament such

as is there mentioned, the alteration shall be deemed to have been made at the beginning of that year;

(e) 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;

(f) where neither sub-paragraph (a), (b), (c), (d) nor (e) applies the alteration 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) (f) (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 Department.

(3) Notice of any determination under sub-paragraph (b) of paragraph (2) shall be served by the Department on the occupier of the hereditament, and—

(a) any person aggrieved by a determination made by the Department 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) Except where the alteration is made by way of correction of a clerical error, 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 the hereditament in question before the date of service of the application for revision of the valuation list in consequence of which the alteration was made, or if the alteration was made otherwise than in consequence of an application, the date of service on the occupier of the hereditament of the certificate of the alteration.

(6) In paragraphs (1) (f) (i), (3) and (5) “occupier” includes an owner who is rated instead of the occupier under Article 20 or who enters into an agreement with the Department under Article 21; and in paragraph (5) “occupy” shall be construed accordingly.

Rating on basis of apportioned value in certain cases

14.—(1) Subject to paragraph (3), where it appears to the Department 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 Department; 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), 27 (5) (a) and 31 (2) (a), but subject to paragraph (2), where it is shown to the satisfaction of the Department 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 Department 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 Department 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 Department; 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 Department 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 October 1973, whichever is the later.

(4) Where a person satisfies the Department 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 7.

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 Department 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 Department 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 Department, 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 £85; or
- (b) the hereditament is let to weekly or monthly tenants and its net annual value is less than £200; 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 $7\frac{1}{2}\%$ of the amount payable.

(5) The Department may by order made subject to affirmative resolution 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 Department 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 Department collect the rates due from the occupier of the hereditament;

and the Department may agree, where the owner so undertakes and pays over to the Department 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%, in the case of an undertaking under sub-paragraph (b) $7\frac{1}{2}\%$, or in the case of an undertaking under sub-paragraph (c) 5%.

(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 Department on the owner or by the owner on the Department, 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 Department 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 29 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 Department may serve on an owner who is rated under Article 20 instead of the occupier or who enters into an agreement with the Department under Article 21 a notice requiring him to state to the Department 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 Department 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 Department, 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 Department 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 8, 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 Department 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 Department until those arrears are duly paid; and that notice shall operate to transfer to the Department 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 8 shall have effect for regulating the incidence of rates as between landlord and tenant in the circumstances mentioned in that Schedule.

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

26.—(1) The Department 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 Department 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 Department 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 Department may, for the purposes of this

Order, serve a notice on him requiring him to state to the Department 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 amount which, apart from this Article, would be payable on account of the regional rate in respect of—

- (a) a dwelling-house, and
- (b) a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling,

shall for each year be reduced in accordance with paragraphs (2) and (3) respectively.

(2) The reduction for any year in respect of a dwelling-house shall be effected by reducing the normal regional rate by the amount fixed for that year under paragraph (4).

(3) The reduction for any year in respect of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling shall be effected by computing separately—

- (a) so much of the amount payable as is referable to the domestic element of the rateable value of the hereditament, and
- (b) so much (if any) of that amount as is referable to the non-domestic element;

and by reducing the normal regional rate, for the purpose of the computation mentioned in sub-paragraph (a), by the amount fixed for that year under paragraph (4).

(4) The Department shall, by order made subject to affirmative resolution, fix for each year the amount by which the normal regional rate is to be reduced for the purposes of paragraph (2) and paragraph (3).

(5) Where, during part only of a year, a hereditament either is a dwelling-house or is used partly 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.

(6) In this Article—

“the normal regional rate” for any year in respect of any hereditament means the amount which, apart from this Article, would be the amount in the pound of the regional rate to be levied for that year in respect of that hereditament;

“the domestic element of the rateable value of the hereditament” means so much of the rateable value as consists of or is derived from the amount of the net annual value apportioned in the valuation list to the use of the hereditament for the purposes of a private dwelling; and “the non-domestic element” means so much of the rateable value as consists of or is derived from the amount so apportioned to the use of the hereditament for other purposes.

Rate rebates

28.—(1) The Department shall by order subject to affirmative resolution make a scheme for the grant, by the Department to persons specified in the scheme, of rebates from rates calculated in accordance with the provisions of the scheme by reference to their needs and their resources.

(2) Without prejudice to any other right to recover the amount of any relief by way of rebate under this Article 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 Department 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.

(3) Where, in determining the amount of any benefit under the Supplementary Benefits (Northern Ireland) Order 1977 (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 this Article might be afforded to him and, before the whole or part of it has been afforded, the Department is notified by the Supplementary Benefits Commission for Northern Ireland of the amount by which the amounts paid under that Order 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.

Right to pay rates on dwellings by instalments

29.—(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 partly 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 Department under Article 21;

may by notice to the Department served in accordance with paragraph 1 of Schedule 9 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 para-

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

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

(c) S.I. 1977/2156 (N.I. 27).

graph 1 is the effective date of that notice until, in pursuance of Article 30 (3) or paragraph 6 of Schedule 9, 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 9, 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.

Discount on rates on dwellings

30.—(1) An allowance shall be granted in accordance with paragraph (2) to any person entitled to serve a notice under Article 29 (1) in respect of a hereditament which either is a dwelling-house, or, though not a dwelling-house, is used partly 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 a rate 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 Department may notify to him.

(2) The allowance shall be by way of a discount of $2\frac{1}{2}\%$ on—

(a) in the case of a dwelling-house, the amount payable on account of the rate; or

(b) in the case of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling, so much of the amount payable on account of the rate as is computed by reference to the domestic element of the rateable value of the hereditament.

(3) If an allowance under this Article is made in respect of a hereditament in respect of which a notice under Article 29 (1) is in force, that notice shall thereupon cease to be in force and, notwithstanding anything in Article 29 (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 29 (1) in accordance with paragraph 1 of Schedule 9.

(4) In this Article “the domestic element of the rateable value of the hereditament” means so much of the rateable value as consists of or is derived from the amount of the net annual value apportioned in the valuation list to the use of the hereditament for the purposes of a private dwelling.

Special relief in respect of certain recreational hereditaments

Reduction of rates on playing fields, etc.

31.—(1) The Department shall reduce by 35% the amount which, apart from this paragraph, would be the amount of the rate levied by the Department in any district for any year in respect of hereditaments to which this Article applies which are situated in that district.

(2) Where a hereditament is one to which this Article applies during part only of a year, 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.

- (3) This Article applies to any hereditament—
- (a) 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 hereditament; and
 - (b) which is either—
 - (i) a playing field, or
 - (ii) a hereditament used wholly or mainly for purposes of recreation of a kind specified by the Department for the purposes of this Article, after consultation with the Sports Council for Northern Ireland, by an order made subject to affirmative resolution.
- (4) Any question arising as to whether a hereditament is, or was at any time, one to which this Article applies shall in the first instance be determined by the Department; but a person aggrieved by a determination made by the Department under this paragraph may appeal to the Lands Tribunal, which may confirm, reverse or vary the determination.
- (5) In this Article “playing field” means a hereditament consisting of land used wholly or mainly for the purposes of open air games or of open air athletic sports.

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 Department on account of a rate leviable on him shall be recoverable, as a debt due to the Department, 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 Department 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 Department 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 Department proceedings in any court of summary jurisdiction for the recovery of any sum due to the Department 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 Department 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 Article 31 (4) by means of an appeal on a question arising under that Article; or
- (d) 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, and for the purposes of this Order the said section 72 (1) shall bind the Crown.

(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 Department 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 Department;

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) Where a person to whom paragraph (1) applies has paid out of money held or received by him on behalf of the person for whom he acts as agent or trustee—

- (a) any sum to a district council in respect of expenses claimed by the council to be recoverable from him by it under any provision of the Public Health Acts (Northern Ireland) 1878 to 1967 (b), or

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

(b) 1878 c. 52; 1890 c. 59; 1896 c. 54; 1907 c. 53; 1946 c. 19 (N.I.); 1949 c. 21 (N.I.); 1955 c. 13 (N.I.); 1967 c. 36 (N.I.).

(b) any sum necessary to defray the cost of abating, in accordance with a notice served by a district council, a nuisance which is liable to be dealt with summarily in manner provided by those Acts and of executing such works and doing such things as may be necessary for that purpose, that sum shall be deemed for the purposes of paragraph (1) not to have been held or received by him.

(3) Without prejudice to any other provision of this Part, where the Department 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 Department 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 payable by him.

Financial provisions

Payments to district councils on account of district rates

34.—(1) The Department 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 Department may borrow money.

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 head of the Department—

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

(6) The functions under this Article of the Department or the head of the Department shall be exercised subject to the approval of the Department of the Civil Service.

Valuations

Hereditaments

37.—(1) Properties of the descriptions specified in Schedule 10 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 11 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 Department may, by order made subject to affirmative resolution, amend Schedule 11 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.

(4) Regulations may be made for securing that where the whole or any part of any property is a hereditament by reason of any provision of this Order and the whole or some other part of it is also a hereditament by reason of some other provision, the property, or the aggregate of those parts, is treated as a single hereditament.

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 any regulations under Article 37 (4), to paragraph (3) and to any other statutory provision, every hereditament shall 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 12 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, and the other provisions of that Schedule shall have effect.

(3) Where any provision of Schedule 12 empowers the Department to make an order modifying any other provision of the Schedule or providing for the method by which the net annual value of any hereditament is to be determined, the order—

(a) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Order;

(b) shall be made only after consultation with any association which appears to the Department to be representative of district councils or, where the order affects only the district of a particular council, after consultation with the district council which appears to the Department to be concerned; and

(c) shall be subject to affirmative resolution;

and an order providing for the method by which the net annual value of any hereditament is to be determined may provide for determining that value by the application of different methods of valuation to different parts of the hereditament.

Valuation lists

General provisions as to valuation lists

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 a 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) A valuation list may be maintained by recording the particulars in question in such manner as the Department directs.

(4) Subject to any other statutory provision, where a hereditament is situated partly in one district and partly in another or others, the Commissioner may treat the hereditament in a valuation list as if it were wholly situated in either or any of those districts or may apportion the net annual value of the hereditament between the several districts.

(5) Subject to any alteration duly made under this Part, every valuation list shall remain in force until it is superseded by a new valuation list.

(6) No alteration shall be made in a valuation list except by the Commissioner in accordance with the provisions of this Order or to give effect to an order of a court of competent jurisdiction.

(7) Subject to paragraph (8), the valuation 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, and, where any such values are apportioned in the list between different parts or uses of the hereditament, of the respective apportioned values.

(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;

(e) any hereditament which is used wholly or mainly for purposes which are declared to be charitable by the Recreational Charities Act (Northern Ireland) 1958 (a).

(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), (d) or (e) of paragraph (2) as are domestic purposes; and

(a) 1958 c. 16 (N.I.).

(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) Subject to paragraph (5), 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), (d) or (e) of paragraph (2), unless it directly facilitates the carrying out of those purposes.

(5) Notwithstanding anything in paragraph (4) and without prejudice to the generality of paragraph (2) (c) (ii), a hereditament shall be treated as used for charitable purposes to the extent that it is used for the sale of goods donated to a charity, so long as the proceeds of sale (after any deduction of expenses) are applied for the purposes of a charity.

(6) This Article does not apply to—

- (a) a hereditament which is occupied for the purposes of a public utility undertaking; or
- (b) a hereditament which—
 - (i) is occupied by a body specified in Schedule 13; or
 - (ii) if hereditaments of any description are included in that Schedule, is a hereditament of that description.

(7) The Department may, by order made subject to affirmative resolution, amend Schedule 13 by—

- (a) including hereditaments of any description;
- (b) adding or omitting any body or any description of hereditaments;
- (c) altering the description of any body or hereditament.

(8) A hereditament, or a distinct part of a hereditament, 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.

(9) In this Article—

any reference to a body includes a reference to persons administering a trust; and any reference to a hereditament which is occupied by a body includes a reference to a hereditament which is occupied for the purposes of a body by trustees for the body or by a person charged with the administration of, or otherwise acting on behalf of, the body;

“charity” means a body established for charitable purposes only;

“domestic purposes” means the purposes of providing living accommodation for one or more than one person who is a member or employee of a body by or on behalf of which the hereditament is occupied;

“employee” means a person employed under a contract of service;

and in paragraph (2) (a) to (e) any reference to a hereditament of a description there mentioned includes a reference to a hereditament a distinct part of which is of that description.

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 14, 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 valuation list

44.—(1) Where a hereditament is a dwelling-house it shall be shown as such in the valuation list.

(2) Where a hereditament, though not a dwelling-house, is used partly for the purposes of a private dwelling, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the use of the hereditament—

(a) 1952 c. 5 (N.I.).

(a) for the purposes of a private dwelling; and
(b) for other purposes,
and the apportionment shall be shown in the valuation list.

(3) Where property of any description such as is mentioned in Schedule 10 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 each 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.

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

(3) 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.

(4) Any reference in Articles 41 to 44 to the valuation list includes a reference to a new valuation list.

(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, or it appears to the Commissioner that, by reason of any clerical error, the list needs to be altered in any respect in relation to any hereditament, the district valuer shall cause the list to be altered, or, as the case may be, the Commissioner shall alter the list accordingly before that date, and shall issue a certificate showing the alteration to—

(a) the Department;

(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 Department may by order make such incidental, consequential, transitional or supplemental provision as appears to the Department to be necessary or expedient in consequence of the coming into force of a new valuation list.

(8) An order under paragraph (7) may contain provisions modifying or repealing any transferred provision, including such a provision contained in or

made under this Order, a personal or local Act or Measure or an Act or Measure confirming a provisional order.

(9) An order under paragraph (7) which contains provisions modifying or repealing any transferred provision contained in a public general Act or Measure shall be subject to affirmative resolution, and any other order made under that paragraph shall be subject to negative resolution.

(10) The Commissioner may, before the 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) When the Commissioner issues a new valuation list, he shall—

(a) send to the Department such number of certified copies of the list as the Department 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.

(2) When the Department—

(a) receives copies of any valuation list under paragraph (1) (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 Department 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 any such certificate as aforesaid, it shall deposit that copy or certificate at its offices.

(3) When the Department or a district council deposits a copy of a valuation list or any part of such a list under paragraph (2), 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 (2).

(4) The copies of, or of any part of, a valuation list, and any certificates, deposited by the Department or a district council under paragraph (2) shall be open to public inspection without charge at any reasonable time.

(5) At any time when, under paragraph (4), 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 Department may require the Commissioner to make charges, in accordance with a table of fees approved by the Department, for any copy of a list or document, or part of a list or document, supplied under paragraph (1).

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 the valuation list, and alteration, by district valuer

49.—(1) Subject to Article 50 (3), 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 (whether, where an application has been made, it is the alteration applied for or some other) 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 made following 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 made following 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 the 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) to show the net annual value of the hereditaments treated as occupied by the Northern Ireland Electricity Service which are mentioned in Part VI of Schedule 12, of the hereditaments treated as occupied by a gas undertaking which are mentioned in Part VII of that Schedule, or of the hereditaments occupied by a dock authority which are mentioned in Part X of that Schedule;
 - (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, the valuation list, or review by Commissioner of certain alterations made by him in the list

51.—(1) Any person, other than the Department, 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;

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 Department, 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

(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.

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

(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 Department and any power to ask or apply for a review of the taxation of any such costs shall (without prejudice to its exercise by the other party to any such agreement) be exercisable by the Department.

Appeal to Lands Tribunal from decision of Commissioner

54.—(1) Any person, other than the Department, 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 Department 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 Department, 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 Department;
- (b) the district council;
- (c) the person (if any) in consequence of whose application or appeal the alteration is made, where not the Department 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 Department 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 two or on all 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 two or on all 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.

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), 13 (1) (a) (ii), 49 (4) or (5), or 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.

Service of documents

62. The following documents, that is to say,—

- (a) a demand note under Article 9 (4); and
- (b) a certificate under Article 49 (2) of an alteration made by the district valuer in the valuation list or a notice under Article 49 (3) of a decision by the district valuer that no alteration should be made in the valuation list,

may be served on, respectively, the person charged with a rate and the persons mentioned in Article 56 (8) by being sent to him or them by ordinary post; and, accordingly, in section 24 (1) of the Interpretation Act (Northern Ireland) 1954 (a) (service of documents), as it applies to the service by post of such a note, certificate or notice, the word “registering” shall be omitted.

Amendments, transitional provisions, construction of references, savings and repeals

63.—(1) The statutory provisions specified in Part I and Part II of Schedule 15 shall have effect subject to the amendments there specified, being respectively—

- (a) restatements of amendments made by the 1972 Order, Article 63 (1) and Schedule 17 (but with references to this Order substituted for, or added to, references to that Order); and
- (b) amendments consequential on this Order.

(2) Schedule 16 (which largely re-enacts by reference to this Order transitional and saving provisions, and provisions for the construction of references, which were contained in provisions repealed by this Order) shall have effect.

(3) The statutory provisions specified in Schedule 17 are hereby repealed to the extent specified in column 3 of that Schedule.

(4) In the application of section 29 of the Interpretation Act (Northern Ireland) 1954 to any repeal made by this Order, subsection (1) and paragraph (a) of subsection (3) shall have effect as if the word “statutory”, wherever it occurs, were omitted.

N. E. Leigh,
Clerk of the Privy Council.

(a) 1954 c. 33 (N.I.).

SCHEDULES

Article 3.

SCHEDULE 1

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 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.

SCHEDULE 2

Article 3, Sch. 14.

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 part of the hereditament which is used for the purposes of a private dwelling, 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 private dwelling;
- (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) and includes anything which by virtue of that section is deemed to form part of a mine;

“public supply undertaking” means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to 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 Measure or an Act or Measure confirming a provisional order);

“quarry” has the meaning assigned to it by section 29 of the Quarries Act (Northern Ireland) 1927 (d) and includes anything which by virtue of that section is deemed to form part of a quarry;

(a) 1965 c. 20 (N.I.). (b) 1966 c. 17 (N.I.). (c) 1969 c. 6 (N.I.). (d) 1927 c. 19 (N.I.).

“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) a hereditament occupied by the holder of a fish culture licence under section 11 of the Fisheries Act (Northern Ireland) 1966 and used wholly or mainly for purposes of a fish farm in accordance with the licence; and

(iii) a hereditament occupied by the holder of a licence under section 131 or 151 of the Fisheries Act (Northern Ireland) 1966 or by a person entitled to the benefit of an order under section 138 or 152 of that Act and used wholly or mainly for the cultivation of shell-fish in accordance with the licence or order;

(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.

Article 3.

SCHEDULE 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,

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.

SCHEDULE 4

Article 3.

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 £100, 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).

Article 4.

SCHEDULE 5

DEFINITION OF “DWELLING-HOUSE”, ETC.

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.

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 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 used for the purposes of a private dwelling.

(a) 1894 c. 60.

(b) 1968 c. 59.

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) 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;
- (c) references to the purposes of a private dwelling include references to the purposes of private dwellings.

SCHEDULE 6

Articles 5, 13 (1), 45 (5).

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 a dwelling-house; 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 7

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), (d) or (e) 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 those mentioned in paragraph 5 (a), (b) and (c); 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 by the holder of a fish culture licence under section 11 of the Fisheries Act (Northern Ireland) 1966 and used wholly or mainly for purposes of a fish farm in accordance with the licence; and
 - (c) a hereditament occupied by the holder of a licence under section 131 or 151 of the Fisheries Act (Northern Ireland) 1966 or by a person entitled to the benefit of an order under section 138 or 152 of that Act and used wholly or mainly for the cultivation of shell-fish in accordance with the licence or order;
- shall be two-fifths of its net annual value.

(a) 1882 c. clxxi.

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 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 was repealed by or under the 1972 Order or by 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 was repealed by or under the 1972 Order or by 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 was

repealed by or under the 1972 Order or by 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 the 1972 Order or by 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 the 1972 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 29, 30.

SCHEDULE 9

PAYMENT OF RATES ON DWELLINGS BY INSTALMENTS

1. Subject to paragraph 2, a notice by any person under Article 29 (1) may be served—

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

(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 29 (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 29 (1) in respect of any hereditament is duly served on the Department by a person qualified to serve it, the Department 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 29 (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 29 (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 Department 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 Department 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 29 (1) shall cease to be in force—

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

(b) if—

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

(ii) the Department is satisfied that the person aforesaid is no longer qualified to serve a notice under Article 29 (1) in respect of the hereditament in question,

and the Department 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 29 (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 29 (1), without prejudice, however, to the right to serve a fresh notice under Article 29 (1) in accordance with paragraph 1 (a).

Articles 37, 44.

SCHEDULE 10

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.

Article 37.

SCHEDULE 11

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 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	Property occupied by the Northern Ireland Electricity Service.	This entry is subject to the following exceptions:— (1) The following kinds of property occupied by the Service are hereditaments— (a) property used as a dwelling house;

Entry No.	Property	Supplementary Provisions
7— <i>cont.</i>	Property occupied by the Northern Ireland Electricity Service.— <i>cont.</i>	<p>(b) a shop, room or other place occupied and used by the Service wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); and</p> <p>(c) office premises occupied by the Service which are not situated on operational land of the Service (any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, being disregarded).</p> <p>(2) The Service shall be treated as occupying in every district a hereditament of a net annual value calculated in accordance with Part VI of Schedule 12.</p>
8	Property occupied by a gas undertaking.	<p>This entry is subject to the following exceptions:—</p> <p>(1) The following kinds of property occupied by a gas undertaking are hereditaments—</p> <p>(a) property used as a dwelling-house;</p> <p>(b) a shop, room or other place occupied and used by a gas undertaking wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded); and</p> <p>(c) office premises occupied by a gas undertaking which are not situated on operational land of the undertaking (any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, being disregarded).</p>

Entry No.	Property	Supplementary Provisions
8— <i>cont.</i>	Property occupied by a gas undertaking.— <i>cont.</i>	<p>(2) A gas undertaking shall be treated as occupying in any district during any year a hereditament of a net annual value calculated in accordance with Part VII of Schedule 12 if, in the penultimate year, the undertaking—</p> <ul style="list-style-type: none"> (a) supplied gas to consumers in that district, or (b) manufactured gas in that district, or (c) produced gas in that district by the application to gas purchased by the undertaking of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.
9	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 (a).
10	Cemeteries and crematoria.	<p>This entry applies only where—</p> <ul style="list-style-type: none"> (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.
11	<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>(1) Where, solely for the purpose of affording air-raid protection,—</p> <ul style="list-style-type: none"> (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; <p>such an addition or improvement shall be disregarded in the valuation of the hereditament.</p>

(a) 1878 c. 52.

Entry No.	Property	Supplementary Provisions
11— <i>cont.</i>	<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>(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 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>
12	<p>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 Measure or an Act or Measure confirming a provisional order).</p>	<p>Any such exclusion shall be subject to anything contained in the statutory provision.</p>

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

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

SCHEDULE 12

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.

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 any hereditament for whose valuation special provision is made by or under Part IV or any of the succeeding Parts of this Schedule, or to any hereditament whose net annual value falls to be ascertained by reference to the profits of the undertaking or business 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

HEREDITAMENTS CONTAINING PLANT OR MACHINERY

General exclusion of plant and machinery from valuation

1. Subject to the provisions of this Part, in estimating the net annual value of any hereditament no account shall be taken of the value of any plant or machinery in or on the hereditament.

Kinds of plant and machinery to be included in valuation

2. Where there is in or on a hereditament any plant or machinery which is of a description falling within a class mentioned in paragraph 3, and which also, where kinds of plant and machinery are there listed in relation to plant or machinery of such a description, is of such a kind, the plant or machinery shall, subject to any order under paragraph 4, be deemed to be part of the hereditament.

Classes of plant and machinery

3. The classes of plant and machinery referred to in paragraph 2 are—

CLASS I

General description of plant and machinery

Machinery and plant (together with the shafting, pipes, cables, wires and other appliances and structures accessory thereto) which is used or intended to be used mainly or exclusively in connection with any of the following purposes, that is to say—

- (a) the generation, storage, primary transformation or main transmission of power in or on the hereditament; or
- (b) the heating, cooling, ventilating, lighting, draining, or supplying of water to the land of which the hereditament consists, or the protecting of the hereditament from fire;

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

Kinds of plant and machinery

CLASS 1A

Machinery and plant specified in Table 1A (together with the appliances and structures accessory thereto specified in the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation or main transmission of power in or on the hereditament.

“Transformer” means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant or machinery in or on the hereditament for manufacturing operations or trade processes.

“Primary transformation of power” means any transformation of electrical power by means of a transformer at any point in the main transmission of power.

“Main transmission of power” means all transmission of power from the generating plant or point of supply in or on the hereditament up to and including:—

- (i) in the case of electrical power, the first transformer in any circuit, or where the first transformer precedes any distribution board or there is no transformer the first distribution board;
- (ii) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;
- (iii) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply;
- (iv) in a case where, without otherwise passing beyond the limits of the main transmission of power, power is transmitted to another hereditament, the point at which the power passes from the hereditament.

TABLE 1A

(a) Steam boilers, including their settings, and chimneys, flues and dust or grit catchers used in connection therewith; furnaces; mechanical stokers; injectors, jets, burners and nozzles; superheaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus, producers and generators.

(b) Steam engines; steam turbines; gas turbines; internal combustion engines; hot-air engines; barring engines.

(c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three-wire or phase balancers.

(d) Storage batteries, with stands and insulators, regulating switches, boosters and connections forming part thereof.

(e) Static transformers; auto transformers; motor generators; motor converters; rotary converters; transverters; rectifiers; phase converters; frequency changers.

(f) Cables and conductors; switchboards, distribution boards, control panels and all switchgear and other apparatus thereon.

(g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.

(h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.

(i) Air compressors; compressed air engines.

(j) Windmills.

(k) Shafting, couplings, clutches, worm-gear, pulleys and wheels.

(l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the machinery and plant falling within this Class.

CLASS 1B

Machinery and plant specified in Table 1B (together with the appliances and structures accessory thereto specified in paragraph (2) of the List of Accessories) which is used or intended to be used mainly or exclusively in connection with the heating, cooling, ventilating, lighting, draining or supplying of water to the land of which the hereditament consists, or the protecting of the hereditament from fire:

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purposes of heating, cooling, ventilating, lighting, draining, supplying water or protecting from fire shall not cause it to be treated as falling within the classes of machinery and plant specified in this Schedule.

TABLE 1B

(a) GENERAL

Any of the machinery and plant specified in Table 1A and any steam or other motors which are used or intended to be used mainly or exclusively for driving any of the machinery and plant falling within paragraphs (b) to (h) of this Table.

(b) HEATING

(i) Water heaters.

(ii) Headers and manifolds; steam pressure reducing valves; calorifiers; radiators; heating panels; hot-air furnaces with distributing ducts and gratings.

(iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection therewith.

(iv) Plug-sockets and other outlets; electric heaters.

(c) COOLING

- (i) Refrigerating machines.
- (ii) Water screens; water jets.
- (iii) Fans and blowers.

(d) VENTILATING

Air intakes, channels, ducts, gratings, louvres and outlets; plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air; fans; blowers, gas burners, electric heaters, pipes and coils when used for causing or assisting air movement.

(e) LIGHTING

- (i) Gas pressure regulators; gas burners.
- (ii) Plug-sockets and other outlets; electric lamps.

(f) DRAINING

Pumps and other lifting apparatus; tanks; screens; sewage treatment machinery and plant.

(g) SUPPLYING WATER

Pumps and other water-lifting apparatus; sluice-gates; tanks, filters and other machinery and plant for the storage and treatment of water.

(h) PROTECTION FROM FIRE

Tanks; pumps; hydrants; sprinkler systems; fire alarm systems; lightning conductors.

LIST OF ACCESSORIES

(1) Any of the following machinery and plant which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the hereditament:—

Cranes with their grabs or buckets; truck or wagon tippers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection therewith; magnetic separators; driers; breakers; pulverisers; bunkers; gasholders; tanks.

(2) Any of the following machinery and plant which is used or intended to be used mainly or exclusively as part of or in connection with or as an accessory to any of the machinery and plant falling within Class 1A or Class 1B:—

- (i) Foundations, settings, gantries, supports, platforms and stagings for machinery and plant;
- (ii) Steam-condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors; ash-handling apparatus;
- (iii) Travellers and cranes;
- (iv) Oiling systems; earthing systems; cooling systems;
- (v) Pipes, ducts, valves, traps, separators, filters, coolers, screens, purifying and other treatment apparatus, evaporators, tanks, exhaust boxes and silencers, washers, scrubbers, condensers, air heaters and air saturators;
- (vi) Shafting supports, belts, ropes and chains;
- (vii) Cables, conductors, wires, pipes, tubes, conduits, casings, poles, supports, insulators, joint boxes and end boxes;
- (viii) Instruments and apparatus attached to the machinery and plant, including meters, gauges, measuring and recording instruments, automatic controls, temperature indicators and alarms and relays.

CLASS 2

General description of plant and machinery

Lifts and elevators mainly or usually used for passengers.

CLASS 3

General description of plant and machinery

Railway and tramway lines and tracks.

CLASS 4

General description of plant and machinery

Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, and water towers with tanks, as is, or is in the nature of, a building or structure.

Kinds of plant and machinery

The items in Tables A and B, except—

- (a) any such item which is not, and is not in the nature of, a building or structure;
- (b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure;
- (c) any such item or part of such item which is moved or rotated by motive power as part of the process of manufacture;
- (d) so much of any refractory or other lining forming part of any plant or machinery as is customarily renewed by reason of normal use at intervals of less than fifty weeks;
- (e) any item in Table B the total cubic capacity of which (measured externally and excluding foundations, settings, supports and anything which is not an integral part of the item) does not exceed two hundred cubic metres, and which is readily capable of being moved from one site and re-erected in its original state on another without the substantial demolition of the item or of any surrounding structure.

TABLE A

Aerial ropeways, supports for;
Blast furnaces;
Bridges;
Chimneys;
Coking ovens;
Cooling ponds;
Elevators and hoists;
Fan drifts;
Floating docks and pontoons, with any bridges or gangways not of a temporary nature used in connection therewith;
Flues;
Flumes and conduits;
Foundations, settings, fixed gantries, supports, platforms and stagings for plant and machinery;
Headgear:—
 Mine, quarry and pit;
 Well;
Masts (including guy ropes) and towers for:—
 Radar;
 Television;
 Wireless;
Pits, beds and bays:—
 Acid neutralising;
 Casting;
 Cooling;
 Drop;
 Inspection or testing;
 Liming, soaking, tanning or other treatment;
 Settling;

TABLE A—*cont.*

Racks;
Slipways, uprights, cradles and grids for ship construction and repair;
Stages, staites and platforms for loading, unloading and handling material;
Telescopes, including radio telescopes;
Tipplers;
Transversers and turntables;
Walkways, stairways, handrails and catwalks;
Weighbridges;
Well casings and liners;
Windmills.

TABLE B

Accelerators;
Acid concentrators;
Bins, hoppers and funnels;
Boilers;
Bunkers;
Burners, Bessemer converters, forges, furnaces, kilns, ovens and stoves;
Chambers, vessels and containers for:—
Absorption of gases or fumes;
Aerographing and spraying;
Bleaching;
Chemical reaction;
Conditioning or treatment;
Cooling;
Diffusion of gases;
Drying;
Dust or fume collecting;
Fibre separation (wool carbonising);
Fuming;
Impregnating;
Mixing;
Refrigerating;
Regenerating;
Sandblasting;
Shotblasting;
Sterilising;
Sulphuric acid;
Testing;
Condensers and scrubbers:—
Acid;
Alkali;
Gas;
Oil;
Tar;
Coolers, chillers and quenchers;
Cupolas;
Economisers, heat exchangers, recuperators, regenerators and superheaters;
Evaporators;
Filters and separators;
Hydraulic accumulators;
Precipitators;
Producers, generators, purifiers, cleansers and holders of gas;
Reactors;
Refuse destructors and incinerators;
Retorts;
Silos;
Stills;
Tanks;

TABLE B—cont.

Towers and columns for:—
Absorption of gases or fumes;
Chemical reaction;
Cooling;
Oil refining and condensing;
Treatment;
Water;
Vats;
Washeries and dry cleaners for coal;
Wind tunnels.

CLASS 5

General description of plant and machinery

A pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—

- (a) a drain or sewer;
- (b) a pipe or system of pipes vested in the Northern Ireland Electricity Service or a gas undertaking; or
- (c) a pipe or system of pipes forming part of the equipment of, and wholly situate within, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field,

and exclusive of so much of a pipe or system of pipes forming part of the equipment of, and situate partly within and partly outside, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field as is situate within, as the case may be, the factory or petroleum storage depot or those premises.

In this description—

- (a) “mineral field” means an area comprising an excavation being a well or borehole or a well and borehole combined, or a system of such excavations, used for the purposes of pumping or raising brine or oil, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;
- (b) “petroleum storage depot” means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).

Power to modify classes of plant and machinery

4. The Department may by order modify any provision of paragraph 3—

- (a) so far as it lists any kind of plant or machinery falling within any Class or by listing, in relation to any Class, any kind of plant or machinery;
- (b) so far as it excludes any item or part of an item from the plant and combinations of plant and machinery which are comprised in Class 4.

Information about plant and machinery included in valuation

5. The district valuer shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of paragraph 2 as forming part of the hereditament.

Saving for valuation on profits basis

6. Nothing in paragraphs 1 to 4 shall affect the law or practice with respect to the valuation of hereditaments by reference to the profits of the undertaking or business carried on therein, or be taken to extend the class of property which was under the law and practice as in force immediately before 1st April 1976 deemed to be provided by the occupier and to form part of his capital.

PART IV
RAILWAYS

1. Paragraphs 2 to 4 apply to railway hereditaments, but do 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 $33\frac{1}{3}\%$ 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.

5. The Department may by order—

(a) provide that this Part is to cease to apply to the hereditaments mentioned in paragraph 1;

(b) specify the kinds of property to which this Part is to apply; and

(c) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament consisting of such property.

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) for 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

NOTIONAL HEREDITAMENTS TREATED AS OCCUPIED BY THE NORTHERN IRELAND ELECTRICITY SERVICE

1. In this Part “the Service” means the Northern Ireland Electricity Service.

2. The net annual value of the hereditament which, by virtue of Schedule 11, entry 7, column 3, paragraph (2), the Service is treated as occupying in any district shall, for any year, be an apportioned part, calculated in accordance with paragraph 4, of the aggregate value for that year of the Service’s distribution activities increased, where the Service carries on generating activities in the district, by an apportioned part (so calculated) of the aggregate value for that year of the Service’s generating activities.

3.—(1) For any year, the aggregate value of each of those activities shall be taken to be the amount calculated in accordance with the formula—

$$A = V \times \frac{O}{S}$$

where—

A is the aggregate value of the distribution activities or the generating activities (as the case may be) for the year in question;

V is for distribution activities £1,420,000 and for generating activities £638,000 (being the amounts taken to be the respective aggregate values of those activities for the year ended on 31st March 1977);

O is the Service’s output in the period of 12 months ending on 31st March falling next but two before the beginning of the year for which the aggregate value is being determined, that is to say,—

(a) in relation to distribution activities, the total number rounded down to the next lower whole thousand, of units of electricity supplied by the Service direct to consumers;

(b) in relation to generating activities, the operational installed generating capacity of the Service in kilowatts; and

S is the Service’s standard output, that is to say,—

(a) in relation to distribution activities, 4,677,714,000 units;

(b) in relation to generating activities, 1,705,000 kilowatts;

(being in each case the output for the year ended on 31st March 1974).

(2) The Department may by order provide that, instead of being calculated in accordance with sub-paragraph (1), the aggregate value for any year of the Service’s distribution activities and generating activities shall be taken to be such amount as may be determined in accordance with the order by a method specified in the order.

(3) Without prejudice to Article 39 (3), before making an order under this paragraph the Department shall consult with the Service.

4.—(1) The aggregate value of the Service’s distribution activities shall be apportioned among the respective districts in accordance with the proportion which the total net annual value of each district bears to the total net annual value of Northern Ireland.

(2) The aggregate value of the Service’s generating activities shall be apportioned among the respective districts in which such activities are carried on in accordance with the proportion which the generating capacity of the Service in each such district bears to the aggregate generating capacity of the Service.

(3) For the purposes of sub-paragraph (1) the totals of net annual values there mentioned shall, for any year, be taken to be those totals as ascertained from the valuation list in force or coming into force on 1st April with which that year com-

mences, as in force on that day, but excluding the amounts shown in the list as the net annual values of—

- (a) property such as is mentioned in Article 44 (3) (property occupied by or on behalf of the Crown),
- (b) hereditaments occupied by public supply undertakings, and
- (c) hereditaments occupied by the Post Office for the purposes of telecommunication services as described in section 54 (1) of the Post Office Act 1969 (a).

5. The Service shall furnish to the Commissioner in accordance with any requirements he may specify in a notice served on it such information as is necessary to enable any value to be determined, and any apportionment to be made, for the purposes of this Part.

PART VII

NOTIONAL HEREDITAMENTS TREATED AS OCCUPIED BY A GAS UNDERTAKING

1. The net annual value of the hereditament which, by virtue of Schedule 11, entry 8, column 3, paragraph (2), a gas undertaking is treated as occupying in any district shall, for any year,—

- (a) where the undertaking's area of supply is wholly within a single district, be the aggregate value of the undertaking's activities in the supply or manufacture of gas, or in the production of gas by the application of any process to gas, (as mentioned in sub-paragraphs (a), (b) and (c) of the said paragraph (2)) in the penultimate year; and
- (b) where the undertaking's area of supply extends to more than one district, be an apportioned part, calculated in accordance with paragraph 3, of the aggregate value of those activities.

2.—(1) For any year, the aggregate value of those activities of any gas undertaking mentioned in the Appendix to this Part shall be taken to be the amount calculated in accordance with the formula—

$$A = V \times \frac{O}{S}$$

where—

A is the aggregate value of those activities for the year in question;

V is the amount specified in relation to the undertaking in column (2) of the Appendix (being the amount taken to be the aggregate value of those activities for the year ended on 31st March 1977);

O is the undertaking's output in its base year, that is to say, the quantity of gas, measured in therms, sold by the undertaking in—

- (a) where the undertaking's financial year (that is, the period by reference to which its annual accounts are made up) ends on 31st March, the last but two complete financial year ending before the beginning of the year for which the aggregate value is being calculated; or
- (b) where the undertaking's financial year ends on a date other than 31st March, the last but one complete financial year ending before the beginning of that year; and

S is the undertaking's standard output, that is to say, the quantity of gas, measured in therms, specified in relation to the undertaking in column (3) of the Appendix.

(2) The Department may by order provide that the aggregate value for any year of those activities of any gas undertaking shall (and, where the undertaking is one mentioned in the Appendix, shall instead of being calculated in accordance with sub-paragraph (1)) be taken to be such amount as may be determined in accordance with the order by a method specified in the order.

(3) Without prejudice to Article 39 (3), before making an order under this paragraph the Department shall consult with—

- (a) any association which appears to it to be representative of gas undertakings; and
- (b) any gas undertaking with which consultation appears to it to be desirable.

3.—(1) Where the area of supply of a gas undertaking extends to more than one district, the aggregate value of its activities in the penultimate year shall, for any year, be apportioned among the respective districts by multiplying that value by a fraction of which—

- (a) the numerator is the number of therms supplied to consumers in that district by the undertaking in the penultimate year, as estimated and certified by the undertaking, plus nine-tenths of the number of therms, if any, manufactured, or produced by the application of such a process as is mentioned in Schedule 11, entry 8, column 3, paragraph 2 (c), in that district by the undertaking in the penultimate year, as so estimated and certified; and
- (b) the denominator is the total number of therms supplied to consumers in the area of supply of the undertaking in the penultimate year, as so estimated and certified, plus nine-tenths of the total number of therms manufactured, or produced by the application of such a process as aforesaid, in the area of supply of the undertaking by the undertaking in the penultimate year, as so estimated and certified.

(2) For the purposes of sub-paragraph (1), the number of therms produced by the application of such a process as aforesaid shall be taken to be half the actual number thereof.

(3) The Department may by order substitute for the foregoing provisions of this paragraph other provisions providing for the apportionment of the aggregate value of a gas undertaking's activities.

4. As respects each valuation district in which a gas undertaking will fall to be treated as occupying, during any year, a hereditament of a net annual value calculated in accordance with this Part, it shall be the duty of the undertaking, before 31st October preceding the beginning of that year, to transmit to the Commissioner a statement setting out particulars of all matters estimated, calculated and certified for the purpose of computing the net annual value of that hereditament.

APPENDIX		
(1)	(2)	(3)
<i>Gas undertaking</i>	<i>Aggregate value of activities for year ended 31st March 1977</i> £	<i>Standard output (in therms)</i>
Ards Borough Council	3,680	682,044
Armagh Gas Light Company Limited	1,220	194,035
Ballymena Borough Council	3,565	660,483
Belfast City Council	120,000	26,170,254
Coleraine Borough Council	5,710	1,120,485
Craigavon Borough Council	5,900	1,192,284
Dungannon Gas Company Limited	1,035	164,000
Londonderry Gaslight Company	9,375	1,913,284
Newry and Mourne District Council	3,040	563,429
North Down Borough Council	6,280	1,256,444
Omagh District Council	1,060	168,000
Portadown Gas, Light and Electricity Company Limited	2,650	472,538
Strabane District Council	2,500	450,253

PART VIII

NATURAL GAS TERMINALS

1. This Part applies to premises designated under paragraph 2 which are occupied and used for the reception or liquefaction of gas or the evaporation of gas in a liquid state.

2. The Department may by order ("the order") designate the premises to which this Part is to apply.

3. The net annual value of the premises for any year shall be taken to be such amount as may be determined in accordance with the order in respect of that year by such method as may be specified in the order.

4. Where the occupier of the premises designated by the order is a gas undertaking, the order may provide for the aggregate value of that undertaking's activities (determined under Part VII, paragraph 2) to be adjusted for any year so as to take account of the provision made under paragraph 3 for that year.

PART IX

MINES AND QUARRIES

1. This Part applies to any hereditament which consists of or includes a mine (which for the purposes of this Part includes a well or bore-hole) or a quarry.

2. The net annual value of a hereditament to which this Part applies shall be its value as ascertained under Part I, paragraph 1, reduced by one half of the part of the rent estimated under that paragraph which is attributable to the occupation of land for the purpose of the following operations, namely, the winning and working, grading, washing, grinding and crushing of minerals.

3. The Department may by order—

(a) provide that paragraph 2 is to cease to have effect;

(b) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

PART X

DOCKS

1. Subject to paragraphs 2 and 3, this Part applies to any hereditament occupied by a dock authority for the purpose of carrying on its dock undertaking under the authority conferred by or under any statutory provision.

2. This Part shall not apply to a dock undertaking for any year where the relevant receipts of the undertaking for the year are not more than £2,500.

3. Except in so far as resulting from the definition of "relevant receipts" in paragraph 4, this Part shall not apply to premises occupied by a dock authority which are not on operational land of the authority.

4. In this Part "relevant receipts", in relation to a dock undertaking, means all receipts by way of revenue included or to be included in the accounts of the undertaking, whether derived from the operations carried on under the statutory provision by which the dock is authorised or otherwise, and includes such receipts from all ancillary land and buildings occupied by the dock authority, but shall exclude—

(a) receipts in respect of cargo handling other than revenue from cranes and plant;

(b) receipts in respect of pilotage;

(c) investment income from—

(i) investments required to be shown in the accounts of the undertaking, other than investments in subsidiary companies (as defined by section 148 of the Companies Act (Northern Ireland) 1960 (a)),

(ii) loans or deposits made for a period of 60 months or less,

(iii) investments in companies engaged wholly or mainly in cargo handling and not falling within head (i) or (ii);

(d) the rents of parts of the dock undertaking which are let, notwithstanding that such parts as are let are separate hereditaments, except in so far as those rents exceed 10% of the sum arrived at after deducting the excluded items mentioned in sub-paragraphs (a), (b) and (c) from all receipts of the undertaking.

(a) 1960 c. 22 (N.I.).

5.—(1) For any year the net annual value of a hereditament to which this Part applies—

(a) where the dock undertaking is wholly comprised in one hereditament, shall be the appropriate percentage of the relevant receipts of the dock undertaking in the immediately preceding year;

(b) where the dock undertaking extends to two or more hereditaments, shall be the portion of the appropriate percentage of the relevant receipts of the dock undertaking allocated to the hereditament under paragraph 7.

(2) For the purposes of this paragraph and of paragraph 7 the appropriate percentage of the relevant receipts in any year shall be—

(a) where that year is the year ended on 31st March 1977,

$$(4.25 \times \frac{140.5}{160.6}) \% \text{ of the relevant receipts;}$$

(b) where that year is the year ending on 31st March 1978 or a subsequent year,

$$(4.25 \times \frac{140.5}{x}) \% \text{ of the relevant receipts, where } x \text{ is the figure for September}$$

of the year to which the relevant receipts relate shown in the Index of Retail Prices for All Items published by the Secretary of State.

6.—(1) In respect of any hereditament to which this Part applies, it shall be the duty of the dock authority last carrying on the dock undertaking in each year, within six months following the end of the year, to furnish to the Commissioner a certified statement of the relevant receipts in the year, taking, where necessary, proportionate fractions of such receipts included or to be included in the accounts for periods ending in the year and estimates of such receipts for portions of the year not covered by such accounts.

(2) The authority on whom a duty is placed by sub-paragraph (1) may elect that, instead of furnishing a certified statement of relevant receipts in the year ending on 31st March, it shall furnish a certified statement of relevant receipts in the period of 12 months ending on the preceding 31st December, and where such an election has been made—

(a) it shall apply to that year and to all subsequent years, and

(b) any reference in this paragraph and paragraph 5 to relevant receipts in a year which is covered by an election shall be construed as references to relevant receipts in the period of 12 months ending on the preceding 31st December.

(3) Within two months of his receiving the certificate in respect of any year the Commissioner shall calculate the net annual value of the hereditament.

7. Where the dock undertaking extends to two or more hereditaments, the amount representing the appropriate percentage of the relevant receipts shall be apportioned among the hereditaments in such manner as may be agreed by the Commissioner with the dock authority and the district council, or in default of agreement determined by the Department.

8. The Department may by order modify any of the provisions of paragraphs 2 to 7, or may, in substitution for those provisions, make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

PART XI

CANALS

1. This Part applies to any hereditament consisting of property occupied for purposes of a canal undertaking which is of a kind specified in an order made under paragraph 2.

2. The Department may by order—

(a) specify the kinds of property to which this Part is to apply; and

- (b) make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament consisting of such property.

PART XII

REDIFFUSION UNDERTAKINGS

1. This Part applies to any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes.

2. The Department may by order make provision for determining, by such method as may be specified in the order, the net annual value of any hereditament to which this Part applies.

SCHEDULE 13

Article 41.

HEREDITAMENTS EXCLUDED FROM EXEMPTION

Occupying bodies

An education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1972 (a).

The Fire Authority for Northern Ireland.

The Governors of the Ulster College.

A maintained school committee within the meaning of the Education and Libraries (Northern Ireland) Order 1972.

The New University of Ulster.

The Police Authority for Northern Ireland.

The Queen's University of Belfast.

The Trustees of the Ulster Folk and Transport Museum.

The Trustees of the Ulster Museum.

SCHEDULE 14

Article 43.

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 £300, or where the part of the net annual value of the hereditament attributable to purposes other than industrial purposes does not exceed 10% 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% of the part thereof attributable to industrial purposes, the part attributable to such other

(a) S.I. 1972/1263 (N.I. 12).

purposes shall not be treated as being attributable to those other purposes except in so far as it exceeds 10% 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.

Article 63 (1).

SCHEDULE 15

AMENDMENTS

PART I

RESTATEMENT OF AMENDMENTS MADE BY THE RATES (NORTHERN IRELAND)
ORDER 1972 (WITH SUBSTITUTION OR ADDITION OF REFERENCES TO THIS ORDER)

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

1. In section 12 for "county council" substitute "district rate under the Rates (Northern Ireland) Order 1977".

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 1977)"

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 October 1973 includes regional rate and district rate under the Rates (Northern Ireland) Order 1972 or the Rates (Northern Ireland) Order 1977,".

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 1977".

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 1977".

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 1977”.

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

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

8. In section 12 (2) 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 1977 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”.

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 1977 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 Department of Finance under the Rates (Northern Ireland) Order 1977;”.

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 1977;”.

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

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

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 1977 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”.

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

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

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”.

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)”.

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”.

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

18. 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 1977 or, as the case requires, the amount certified by the Commissioner of Valuation under paragraph 7 of Part II of Schedule 16 to that Order”.

PART II

CONSEQUENTIAL AMENDMENTS

River Bann Navigation Act 1879 (c. clxxv)

1. In section 12 (1) after “1972” insert “or the Rates (Northern Ireland) Order 1977”.

River Bann Navigation Act (Northern Ireland) 1927 (c. iv)

2. In section 28 (3) (iv) for “1972” substitute “1977”.

Northern Ireland Land Act 1929 (c. 14)

3. In section 7 (1) (c)—
 - (a) after “1972” insert “, or, as the case may require, the Rates (Northern Ireland) Order 1977,”;
 - (b) for “repealed by that Order” substitute “repealed by the said Order of 1972”.

Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland) 1962 (c. 12)

4. For section 7 (2) substitute—

“(2) Where a person to whom this section applies has paid to the Department of Finance, out of money he has or has had in his hands on behalf of the person for whom he acts as agent or trustee, any sum in respect of rates claimed by the Department to be recoverable from him by it under the Rates (Northern Ireland) Order 1977, that sum shall be deemed for the purposes of this section not to have been in his hands.”.

Local Government &c. (Northern Ireland) Order 1972 (S.I. 1972/1999 (N.I. 22))

5. In Article 2 (3) for “1972” substitute “1977”.
6. In Schedule 1—
 - (a) in Part I, paragraph 4 (b) (ii), for “1972” substitute “1977”;
 - (b) in Part II, paragraph (b), for “Schedule 8” substitute “Schedule 7” and for “1972” substitute “1977”.

Local Government (Modification and Repeal of Transferred Provisions relating to Harbours) Order (Northern Ireland) 1973 (S.R. 1973 No. 313)

7. In Article 5 (4) the amendment of section 28 (3) (iv) of the River Bann Navigation Act (Northern Ireland) 1927 specified in paragraph 2.

Land Acquisition and Compensation (Northern Ireland) Order 1973 (S.I. 1973/1896 (N.I. 21))

8. In Article 31 (3) (c) and (4), in each case, for “1972” substitute “1977”.

Local Government Reorganisation (Consequential Provisions) (Northern Ireland) Order 1973 (S.I. 1973/2095)

9. In Schedule 1, paragraph 4, the amendments of section 7 (1) (c) of the Northern Ireland Land Act 1929 specified in paragraph 3.

River Bann Navigation Act 1879 (Amendment) Order (Northern Ireland) 1976 (S.R. 1976 No. 59)

10. In the Schedule the amendment of section 12 (1) of the River Bann Navigation Act 1879 specified in paragraph 1.

Housing (Northern Ireland) Order 1976 (S.I. 1976/1780 (N.I. 25))

11. In Article 68, in the definition of “unoccupied”, for “1972” substitute “1977”.

TRANSITIONAL PROVISIONS, ETC.

PART I

TRANSITIONAL PROVISIONS

Interpretation

1. In this Part—

“former local authority” means an existing local authority within the meaning of 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 the 1972 Order or this Order means—

(a) a rate made by a former local authority under a transferred provision repealed by or under the 1972 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).

Certificate and statement as to rates, etc.

2. 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

3. All sums due immediately before 1st October 1973 to a former local authority on account of any rate made by it and not paid to that authority or the Department before the commencement of this Order are due and payable to the Department and may be levied as if they were arrears of rate under this Order.

4. Any demand note for the payment of a rate which was served on any person before 1st October 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.

5. All orders made or decrees given by any court before 1st October 1973 for the payment of any money on account of a rate to a former local authority or to any person authorised by or under any transferred provision to sue for such money, so far as they have not been complied with before the commencement of this Order, have effect as if they were orders or decrees for the payment of that money to the Department.

6. Any application, notice, order, affidavit, certificate, summons, warrant or document lodged, given, made, issued or served, and any thing done, before 1st October 1973 for the purposes of proceedings in the Enforcement of Judgments Office in connection with a judgment in respect of rates, 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, a former local authority or a person authorised by or under any transferred provision to sue for money due on account of rates leviable by such an authority has 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 Department; and

(b) has 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 Department;

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

Repayment of rates

7. For the purposes of the provisions of Article 15 relating to the refund of over-payments, any sum paid to the Department on or after 1st October 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

8. The officer who, immediately before the commencement of this Order, was deemed to have been, or had been, appointed as Commissioner of Valuation for Northern Ireland shall be deemed to have been appointed under Article 36 as Commissioner; and the officer who, immediately before that commencement, was exercising the functions of Boundary Surveyor by virtue of the assignment mentioned in the 1972 Order, Schedule 18, Part I, paragraph 13, shall continue so to exercise those functions.

Review of revision of valuation list made while appeal pending

9. Article 55 shall apply in relation to revisions made before as well as after the commencement of that Article (including revisions made before 1st April 1973).

Rates made for the six months to 31st March 1974

10. In relation to the regional rate or a district rate made for the period of six months ending on 31st March 1974—

- (a) any reference in this Order to a rate made or paid for any year includes a reference to a rate made or paid for that period; and
- (b) any reference in this Order or any other document to the year for which a rate is made, and any other reference to a year in relation to any liability for or relief from rates, includes a reference to that period.

11. In relation to rates made as mentioned in paragraph 10, Article 9 (3) (a) (i) and Article 32 (8) have effect as if the reference to 1st April were, in each case, a reference to 1st October.

Rate rebates

12. Any reference in paragraph (2) of Article 28 to relief by way of rebate under that Article includes a reference to relief by way of rebate under Article 28 or 28A of the 1972 Order.

Charity shops

13. Any alteration in the valuation list made in consequence of Article 5 (1) of the Rates Amendment (Northern Ireland) Order 1977 (a) or Article 41 (5) may be treated for the purpose of levying a rate for the year ended on 31st March 1977 as having had effect from the beginning of that year or from such later date as is appropriate in all the circumstances; and, for the purpose of determining what (if any) later date is appropriate, paragraphs (2) to (6) of Article 13 shall apply (and consequently Articles 11 (2) (a) and 32 (7) (b) shall have effect) as if the reference in Article 13 (2) to Article 13 (1) (f) (ii) included a reference to this paragraph.

Reduction of regional rate on dwellings

14. An Order made under Article 27 (1) (a) of the 1972 Order (as originally made) fixing the amount of reduction, in respect of dwelling-houses, of the regional rate for the year ending on 31st March 1978 shall be deemed to be an order made under Article 27 (4).

PART II

CONSTRUCTION OF REFERENCES

1. Subject to the provisions of this Order, all transferred provisions relating to rates which were in force immediately before 1st October 1973 shall, so far as not repealed by or under the 1972 Order or any other statutory provision, apply in relation to rates under this Order.

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 Department and in any other connection shall be construed as references to the Department and district councils.

4. References in any transferred provision or other document to a hereditament,

(a) S.I. 1977/598 (N.I. 9).

in connection with rates or the valuation of property for purposes of rates, shall be construed as references to a hereditament within the meaning of this Order.

5. 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.

6. 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.

7.—(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 the 1972 Order.

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

8. A reference in any transferred provision or other document to the officer to whom the head of the Department has, for the time being, assigned for exercise and performance the functions transferred to the Department 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, or deemed to have been appointed, under Article 36 as Commissioner of Valuation for Northern Ireland.

PART III

SAVINGS

Principles of valuation

1. Subject to the variations provided for in the 1972 Order and this Order, the principles on which hereditaments are to be valued continue to be those applicable before 1st April 1973; and in particular this Order has effect subject to the provisions of section 54 of the Post Office Act 1969 (a).

The Commissioner, Deputy Commissioner and district valuers

2.—(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) authorises 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.

3.—(1) A rate or the levying of a rate shall not be affected by reason of any omission to give any notice required by the 1972 Order or 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.

(2) In this paragraph “rate” includes a rate as defined in paragraph 1 of Part I of this Schedule.

Demand notes, etc.

4.—(1) A demand note, certificate or other document which purports to be made in pursuance of any provision of the 1972 Order or 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 that Order or 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

5. The repeal by the 1972 Order of section 7 of the Valuation Acts Amendment Act (Northern Ireland) 1932 (a) does not affect any payment or allowance of a sum which a landlord is required by that section to pay or allow.

Protected tenancies, etc.

6. The repeal by the 1972 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) does not affect the application of the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland) 1920 to 1967 to any dwelling-house or mortgage to which those Acts applied immediately before that repeal took effect.

Covenants, etc., in leases

7. The repeal by the 1972 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 does 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

8. The repeal by the 1972 Order of section 14 of the Revaluation (Consequential Provisions) Act (Northern Ireland) 1936 does not affect any modification effected by that section in any agreement to which that section applied.

Article 63 (3).

SCHEDULE 17

REPEALS

Number or Chapter	Short Title	Extent of Repeal
1964 c. 33.	Charities Act (Northern Ireland) 1964.	In section 32 (1) the words “(Northern Ireland) 1852 to 1962”.
S.I. 1972 No. 1633 (N.I. 16).	Rates (Northern Ireland) Order 1972.	The whole Order.

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

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

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

Number or Chapter	Short Title	Extent of Repeal
S.I. 1972 No. 1998 (N.I. 21).	Local Government (Postponement of Elections and Reorganisation) (Northern Ireland) Order 1972.	In Article 2 (2) the definition of "existing rating authority". Articles 2 (4), 4 (2) (d) and 5 (1) (a) and (4). In Schedule 1, Part I, the entry relating to the Rates (Northern Ireland) Order 1972. In Schedule 2, in Part I, paragraph 4, and in Part II, paragraph 4 (2). Schedule 3.
S.R. & O. (N.I.) 1973 No. 48.	Rates (Northern Ireland) Order 1972 (Transitional Provisions) Order (Northern Ireland) 1973.	The whole Order.
S.R. & O. (N.I.) 1973 No. 163.	Rates (Exclusion from Exemption) Order (Northern Ireland) 1973.	The whole Order.
S.I. 1973 No. 1323 (N.I. 18).	Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973.	Article 14.
1974 c. 2.	Financial Provisions Measure (Northern Ireland) 1974.	Section 3.
S.I. 1975 No. 2179 (N.I. 21).	Rates (Northern Ireland) Order 1975.	The whole Order.
S.R. 1976 No. 22.	Revaluation (Consequential Provisions) Order (Northern Ireland) 1976.	In the Schedule the entries relating to the Rates (Northern Ireland) Order 1972.
S.R. 1976 No. 71.	Valuation (Gas Undertakings) Order (Northern Ireland) 1976.	The whole Order.
S.R. 1976 No. 72.	Valuation (Electricity Service) Order (Northern Ireland) 1976.	The whole Order.
S.R. 1976 No. 281.	Departments (Transfer of Functions) (No. 2) Order (Northern Ireland) 1976.	In Schedule 2 the entry relating to Article 36 of the Rates (Northern Ireland) Order 1972.
S.R. 1977 No. 37.	Valuation (Docks) Order (Northern Ireland) 1977.	The whole Order.
S.I. 1977 No. 598 (N.I. 9).	Rates Amendment (Northern Ireland) Order 1977.	The whole Order except Article 1 (1) and Article 7.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order consolidates the Rates (Northern Ireland) Order 1972 and the provisions amending it.

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