

Changes to legislation: Rates (Northern Ireland) Order 1977, Cross Heading: Capital value – the assumptions is up to date with all changes known to be in force on or before 08 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 12

BASIS OF VALUATION

PART I

GENERAL RULE

^{F1}Capital value – the assumptions

F1 Sch. 12 paras. 7-16 and preceding cross-headings for paras. 7, 8-15, 16 inserted (1.12.2006) by [Rates \(Amendment\) \(Northern Ireland\) Order 2006 \(S.I. 2006/2954 \(N.I. 18\)\)](#), arts. 1(3), **8(2)**; S.R. 2006/464, **art. 2(2)**, Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), [Sch.](#))

8. In this paragraph and paragraphs 9 to 15—

“development” has the meaning given by ^{F2}section 250(1) of the Planning Act];

“flat”, in relation to a building, means a dwelling which is a separate set of premises, whether or not on the same floor, divided horizontally from some other part of the building;

“incumbrance” means any incumbrance, whether capable of being removed by the seller or not, except service charges;

“permitted development” means development for which planning permission is not required or for which no application for planning permission is required;

^{F3}“Planning Act” means the Planning Act (Northern Ireland) 2011;]

“planning permission” has the meaning given by ^{F4}section 250(1) of the Planning Act];

“rentcharge” has the meaning given by section 27(1) of the Ground Rents Act (Northern Ireland) 2001 (c. 5).

F2 Words in Sch. 12 Pt. 1 para. 8 substituted (13.2.2015 for specified purposes, 1.4.2015 in so far as not already in operation) by [Planning Act \(Northern Ireland\) 2011 \(c. 25\)](#), s. 254(1)(2), **Sch. 6 para. 14(a)** (with s. 211); S.R. 2015/49, art. 2, **Sch. 1** (with **Sch. 2** (as amended (16.3.2016) by S.R. 2016/159, art. 2))

F3 Words in Sch. 12 Pt. 1 para. 8 substituted (13.2.2015 for specified purposes, 1.4.2015 in so far as not already in operation) by [Planning Act \(Northern Ireland\) 2011 \(c. 25\)](#), s. 254(1)(2), **Sch. 6 para. 14(b)** (with s. 211); S.R. 2015/49, art. 2, **Sch. 1** (with **Sch. 2** (as amended (16.3.2016) by S.R. 2016/159, art. 2))

F4 Words in Sch. 12 Pt. 1 para. 8 substituted (13.2.2015 for specified purposes, 1.4.2015 in so far as not already in operation) by [Planning Act \(Northern Ireland\) 2011 \(c. 25\)](#), s. 254(1)(2), **Sch. 6 para. 14(c)** (with s. 211); S.R. 2015/49, art. 2, **Sch. 1** (with **Sch. 2** (as amended (16.3.2016) by S.R. 2016/159, art. 2))

9. The sale is with vacant possession.

10. The estate sold is the fee simple absolute or, in the case of a flat, a lease for 99 years at a nominal rent.

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11. The hereditament is sold free from any rentcharge or other incumbrance.

12.—(1) The hereditament is in an average state of internal repair and fit out, having regard to the age and character of the hereditament and its locality.

(2) The hereditament is otherwise in the state and circumstances in which it might reasonably be expected to be on the relevant date.

(3) In sub-paragraph (2) “relevant date” means 1st April 2007 or such date as the Department may substitute by order made subject to negative resolution for the purposes of a new capital value list.

^{F5}(4) Regulations may provide that the state of any property comprised or included in the hereditament shall be assumed not to have changed—

- (a) since before any event of a prescribed description, or
- (b) by reason of any act done by or on behalf of a prescribed person.

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

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

(7) The regulations may—

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

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

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

F5 Sch. 12 Pt. I para. 12(4)-(9) added (10.2.2011) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), ss. 7(1), 19(1); S.R. 2011/16, art. 2(1), Sch. 1

13. The hereditament has no development value other than value attributable to permitted development.

14.—(1) A hereditament falling (or deemed to fall) within any sub-paragraph of Article 39(1A) will always fall within that sub-paragraph.

(2) A hereditament falling (or deemed to fall) within paragraph (1B) of Article 39 will always fall within that paragraph.

15.—(1) There has been no relevant contravention of—

- (a) any statutory provision; or
- (b) any requirement or obligation, whether arising under a statutory provision, an agreement or otherwise.

(2) In sub-paragraph (1) “relevant contravention” means a contravention which would affect the capital value of the hereditament.]

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

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

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