

## SCHEDULES

### SCHEDULE 12

#### BASIS OF VALUATION

#### PART V

#### LAND USED FOR EXHIBITING ADVERTISEMENTS

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) [<sup>F1</sup>either] is occupied for any other purpose and rateable in respect thereof<sup>[F1]</sup> or is not so occupied and but for that use would be rateable under Article 25A];

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.

<b>F1</b> 2004 NI 4
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**Changes to legislation:**

Rates (Northern Ireland) Order 1977, Paragraph 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

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

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