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) **[**[F1]either**]** is occupied for any other purpose and rateable in respect thereof**[**[F1] 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.

F1	2004 NI 4

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 11 October 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