
STATUTORY INSTRUMENTS

1994 No. 1897 (N.I. 11)

NORTHERN IRELAND

The Rates (Amendment) (Northern Ireland) Order 1994

Made - - - - 19th July 1994

Coming into operation in accordance with Article 1(2)

At the Court at Buckingham Palace, the 19th day of July 1994

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⁽¹⁾ 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:—

Title and commencement

1.—(1) This Order may be cited as the Rates (Amendment) (Northern Ireland) Order 1994.

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

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954⁽²⁾ 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 “the principal Order” means the Rates (Northern Ireland) Order 1977⁽³⁾.

Effect of alteration in valuation list

3. In Article 13 of the principal Order (effect of alteration in valuation list)—

(a) in paragraph (1)(c)—

(1) 1974 c. 28
(2) 1954 c. 33 (N.I.)
(3) 1977 NI 28

- (i) in head (ii) at the beginning there shall be inserted “consists of the revision in that valuation list of an altered hereditament which has been out of occupation on account of structural alterations or”;
- (ii) for “paragraph (1A)” there shall be substituted “paragraphs (1A) and (1B)”;
- (b) after paragraph (1A) there shall be inserted—
 - “(1B) Where an alteration falling within paragraph (1)(c) is made by reason of more than one event which are material changes of circumstances, so much of the alteration as is made by reason of each event shall be deemed to have had effect on and after the date of the happening of that event.
 - (1C) For the purpose of paragraph (1B), the district valuer may, on an application made by any person, issue a certificate specifying the amount of the net annual value ascribed to the hereditament which is attributable to any event which is a material change of circumstances.
 - (1D) Any person who is aggrieved by any certificate issued by the district valuer under paragraph (1C) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.”.

Rate rebate for institutions for the disabled

- 4.—(1) After Article 31A of the principal Order there shall be inserted—

“Rate rebates for certain hereditaments used by institutions for the disabled

31B.—(1) Subject to the provisions of this Article, the Department shall grant to the person mentioned in paragraph (4) a rebate from the rates chargeable in respect of a hereditament to which this Article applies.

(2) This Article applies to any hereditament which is used wholly or mainly for a qualifying purpose; and a hereditament is used for a qualifying purpose if it is used—

- (a) for one or more of the purposes specified in paragraph (3); or
- (b) for one or more of those purposes and for purposes ancillary thereto.

(3) The said purposes are—

- (a) the provision of residential accommodation for the care of persons suffering from illness or the after-care of persons who have been suffering from illness;
- (b) the provision of facilities for training or keeping suitably occupied persons suffering from illness or persons who have been suffering from illness;
- (c) the provision of such accommodation or facilities as are mentioned in sub-paragraph (a) or (b) for disabled persons not falling within that sub-paragraph;
- (d) the provision of personal social services for disabled persons;
- (e) the provision of facilities under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945.

(4) The person entitled to a rebate under this Article is the occupier of the hereditament.

(5) No rebate shall be granted except on an application made to the Department by the person entitled to the rebate; and any such application shall contain such information as the Department may reasonably require.

(6) Subject to paragraph (7), a rebate shall be granted for such period, being a year or part of a year, as the Department may determine (a “rebate period”).

(7) Where the hereditament qualifies for rebate for part only of a rebate period the rebate shall be proportionately reduced and if too large an amount has been paid or allowed by way of rebate the excess shall be recoverable summarily by the Department as a debt.

(8) No rebate shall be granted—

- (a) for any period before the coming into operation of this Article; or
- (b) except in such circumstances and to such extent as the Department may determine, for any period before the beginning of the year in which the application is made.

(9) A rebate may be granted either by making a payment of the amount of the rebate or by reducing the rates payable by the occupier.

(10) The amount of a rebate shall be—

- (a) in the case of a hereditament used wholly for a qualifying purpose, so much of the rates chargeable in respect of the hereditament for, or properly apportionable to, the rebate period;
- (b) in the case of a hereditament used mainly for a qualifying purpose, so much of the rates chargeable in respect of the relevant part of the hereditament for, or properly apportionable to, the rebate period as is referable to so much of the net annual value of the hereditament as is certified by the district valuer as apportioned by him to the part or parts of it used for that purpose.

(11) An applicant for a rebate, who is aggrieved by any certificate issued by the district valuer under paragraph (10) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.

(12) In this Article—

“building” includes any part of a building;

“care” without prejudice to paragraph (2)(b), does not include the provision of medical, surgical or dental treatment;

“illness” has the same meaning as in the Health and Personal Social Services (Northern Ireland) Order 1972.”.

(2) In Article 41 of the principal Order (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes)—

- (a) paragraph (2)(g) shall be omitted;
- (b) in paragraph (3)(a) for “(f) or (g)” there shall be substituted “or (f)”;
- (c) in paragraph (4) for “(f) or (g)” there shall be substituted “or (f)”;
- (d) in paragraph (9)—
 - (i) the definition of “illness” shall be omitted;
 - (ii) for “(g)” there shall be substituted “(f)”.

(3) In Schedule 7 to the principal Order (rateable value of hereditaments), in paragraph 3(a) for “(f) or (g)” there shall be substituted “or (f)”.

(4) In Part II of Schedule 1 to the Local Government &c. (Northern Ireland) Order 1972(4) (general grant: the derating element) in sub-paragraph (b) of the paragraph for “Article” there shall be substituted “Articles 31B and”.

Rate exemption for industrial fishing hereditaments

5.—(1) In Schedule 11 to the principal Order (properties not to be treated as hereditaments) after entry 3A there shall be inserted—

“3B	Salmon fishings or eel fishings	This entry applies only where the right thereto is regularly exercised by means of a fishing engine of any description, other than a 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.”.
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(2) In Schedule 7 to the principal Order (rateable value of hereditaments)—

- (a) in paragraph 4 “other than those mentioned in paragraph (5)” shall be omitted;
- (b) paragraph 5 (industrial fishing hereditaments) shall be omitted.

(3) In Schedule 2 to the principal Order (definitions relating to industrial hereditaments)—

- (a) in paragraph 1 the definition of “fishing engine” shall be omitted;
- (b) paragraph 2(a) shall be omitted.

(4) In Article 2(2) of the principal Order (interpretation) there shall be inserted at the appropriate point in alphabetical order—

““fishing engine” has the meaning assigned to it by section 206 of the Fisheries Act (Northern Ireland) 1966”.

(5) In Part II of Schedule 1 to the Local Government &c. (Northern Ireland) Order 1972(5) (general grant: the derating element) in sub-paragraph (b) of the paragraph for “paragraphs 4 and 5” there shall be substituted “paragraph 4”.

Repeals

6. The statutory provisions set out in the Schedule are hereby repealed to the extent specified in column 3 of the Schedule.

N. H. Nicholls
Clerk of the Privy Council

SCHEDULE

Article 6.

REPEALS

Number	Short title	Extent of repeal
1977 NI 28.	The Rates (Northern Ireland) Order 1977.	<p>In Article 41, paragraph (2) (g) and in paragraph (9) the definition of “illness”.</p> <p>In Schedule 2, in paragraph 1 the definition of “fishing engine” and in paragraph 2, sub-paragraph (a).</p> <p>In Schedule 7, in paragraph 4 the words “other than those mentioned in paragraph (5)” and paragraph 5.</p>
1979 NI 4.	The Rates Amendment (Northern Ireland) Order 1979.	<p>Article 6.</p> <p>In Article 7(c) the words from “, at the appropriate point” to “Order 1972; and”.</p>

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Rates (Northern Ireland) Order 1977 by making provision for—

- (a) the date of rate liability in respect of a hereditament which has been structurally altered while out of occupation but remaining in the valuation list;
- (b) in respect of a hereditament which has been structurally altered by more than one event, the district valuer to issue a certificate of net annual value arising out of any event which is a material change of circumstances;
- (c) rate relief in respect of hereditaments used by institutions for the disabled; and
- (d) rate exemption in respect of hereditaments used for industrial fishing.