

SCHEDULES

SCHEDULE 3

AMENDMENTS

The principal Order

1. In Article 2(2) (interpretation)—
 - (a) at the appropriate places in alphabetical order, insert the following definitions—
 - ““factory” has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965 (c. 20);”;
 - ““mine” has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969 (c. 6) and includes anything which by virtue of that section is deemed to form part of a mine;”;
 - ““quarry” has the meaning assigned to it by Article 2(2) of the [Quarries \(Northern Ireland\) Order 1983 \(NI 4\)](#) and includes anything which by virtue of that Article is deemed to form part of a quarry;”;
 - (b) in the definition of “public utility undertaking”, for “a public supply undertaking or” substitute—
 - (a) “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 for the treatment of sewage, 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 an Act confirming a provisional order); or”.
 - (b)
- 2.—(1) Article 13 (effect of alteration in valuation list) shall be amended as follows.
 - (2) In paragraph (1)—
 - (a) in sub-paragraph (a)(iii) after “come into occupation” insert “or become rateable under Article 25A”;
 - (b) in sub-paragraph (c)—
 - (i) in heads (i) and (ii) after “structural alterations” insert “and has not become rateable under Article 25A”; and
 - (ii) after “date on which the new or altered hereditament came into occupation” insert “(or became rateable under Article 25A if earlier)”.
 - (3) After paragraph (5) insert the following paragraph—

“(5A) For the purposes of paragraph (1)(a)(iii) and (c) a hereditament becomes rateable under Article 25A on the date on which a person becomes chargeable to rates under that Article in respect of the hereditament.”.
 - (4) In paragraph (6) after “Article 21” add “and a person who is chargeable to rates under Article 25A”.

- 3.** In Article 15(1) (refund of overpayments), after “31(5)(a)” insert “and paragraph 3 of Schedule 8A”.
- 4.** In Article 19(4)—
- (a) after “paragraph (2)” insert “and paragraph 3(2) of Schedule 8A”;
 - (b) in sub-paragraph (ii), after “hereditament” insert “or chargeable to rates in respect of the hereditament by virtue of Article 25A, whichever is the later”.
- 5.** In Article 33(1) (limitation of liability of certain owners), after “Article 26(2)” insert “or (2A)”.
- 6.** In Article 37A(2)(b) (Crown property), after “owner of the hereditament” add “or is entitled to possession of it”.
- 7.** In Article 42(1) (hereditaments distinguished in valuation list as exempt from rates)—
- (a) in sub-paragraph (a) for “Foyle Fisheries Commission” substitute “Foyle, Carlingford and Irish Lights Commission”; and
 - (b) sub-paragraph (b) (which relates to an exemption which has been repealed) and the immediately preceding “and” shall cease to have effect.
- 8.** In Article 56 (supplementary provisions as to alterations, etc.)—
- (a) in paragraph (2) for “Where” substitute “Subject to paragraph (2A), where”;
 - (b) after paragraph (2) insert—
 - “(2A) Paragraph (2) shall not apply in relation to a hereditament in respect of which a person is chargeable to rates under Article 25A.”.
- 9.** In Article 60 (offences)—
- (a) in paragraphs (1) and (3), for “26(1) or (2)” substitute “26”;
 - (b) in paragraphs (4) and (5), after “Article” insert “26A or”.
- 10.**—(1) Schedule 12 (basis of valuation) shall be amended as follows.
- (2) In Part III (hereditaments containing plant or machinery), in paragraph 5, after “occupier of” insert “, or person chargeable to rates under Article 25A in respect of,”.
- (3) In Part V (land used for exhibiting advertisements)—
- (a) at the end of paragraph 2 add “unless but for that use it would be rateable under Article 25A”;
 - (b) in paragraph 3(ii)—
 - (i) at the beginning insert “either”;
 - (ii) at the end add “or is not so occupied and but for that use would be rateable under Article 25A”.
- 11.** In Part III of Schedule 16 (transitional provisions, etc.), in paragraph 2 (the Commissioner, Deputy Commissioner and district valuers)—
- (a) in sub-paragraph (1), after “occupier of” insert “, or is chargeable to rates under Article 25A in respect of,”;
 - (b) in sub-paragraph (2), after “occupies” add “or is so chargeable”.