

SCHEDULES

SCHEDULE 2

AMENDMENTS

The principal Order

- 33.**—(1) Amend Article 52 (procedure on appeal to Commissioner) as follows.
- (2) In paragraph (1) omit “in the valuation list”.
- (3) In paragraph (3)—
- (a) in sub-paragraph (a) after “list” insert “ in question ”;
 - (b) in sub-paragraph (b) omit “in the valuation list”.
- (4) In paragraph (4)—
- (a) for “the valuation list” where it first occurs substitute “ a valuation list ”;
 - (b) omit “in the valuation list” in the second place where it occurs;
 - (c) in sub-paragraph (a) for “the valuation list” substitute “ that list ”;
 - (d) in sub-paragraph (b) for “the valuation list” substitute “ any valuation list ”.
- (5) After paragraph (4) insert the following paragraphs—
- “(4A) Where the valuation list is a capital value list—
- (a) the Commissioner shall complete his review and make his decision under paragraph (4)—
 - (i) within twenty-eight days from the date of service on him of the notice of appeal under Article 51; or
 - (ii) within such further period or periods (none of which shall exceed twenty-eight days) as he specifies in a notice, stating the reason for the delay, served by him on the appellant before the expiration of the immediately preceding period; and
 - (b) the Commissioner shall for the purposes of paragraph (4)(b) have regard to the assumptions mentioned in paragraphs 9 to 12(1) and 13 to 15 of Part I of Schedule 12.
- (4B) Where the date referred to in paragraph (4A)(a)(i) falls before the first anniversary of the coming into force of the capital value list in question, that paragraph shall have effect as if the reference in sub-paragraph (a)(i) to twenty-eight days were a reference to six months.”.
- (6) In paragraph (5) for “the valuation list” substitute “ any valuation list ”.
- (7) In paragraph (6)(b) omit “in the valuation list”.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Paragraph 33.