

## SCHEDULES

### SCHEDULE 2

#### AMENDMENTS

##### *The principal Order*

**43.**—(1) Amend Schedule 7 (rateable value of hereditaments) as follows.

(2) For paragraph 2 (hereditaments wholly exempt from rates) substitute the following paragraph—

“**2.**—(1) Where a hereditament is distinguished in the NAV list as wholly exempt from rates under that list, its rateable net annual value shall be nil.

(2) Where a hereditament is distinguished in the capital value list as wholly exempt from rates under that list, its rateable capital value shall be nil.”

(3) Amend paragraph 3 (hereditaments partially exempt from rates) as follows—

(a) for sub-paragraph (1) substitute the following sub-paragraphs—

“(1) Where a hereditament is distinguished in the NAV list under Article 41 as partially exempt from rates under that list, its rateable net annual value shall be the whole of so much of its net annual value as is shown in that list under paragraph (3B) of that Article as apportioned to the use of the hereditament for other purposes (so far as relevant to its net annual value).

(1A) Where a hereditament is distinguished in the capital value list under Article 41 as exempt from rates under that list to one-half of the extent to which it is used for domestic purposes which are also exempting purposes, its rateable capital value shall be—

(a) one-half of its capital value if it is wholly used for domestic purposes which are also exempting purposes; or

(b) if an apportionment is shown in the capital value list under paragraph (3A) of that Article, the aggregate of—

(i) one-half of so much of its capital value as is shown in the capital value list as apportioned to the use of the hereditament for domestic purposes which are also exempting purposes; and

(ii) the whole of so much of the capital value as is shown in the capital value list as apportioned to the use of the hereditament for other purposes (so far as relevant to its capital value).

(1B) In sub-paragraphs (1) and (1A) “domestic purposes” and “exempting purposes” have the same meaning as in Article 41.”;

(b) in sub-paragraph (2)—

(i) in head (b) for “valuation list” substitute “NAV list”;

(ii) for the words from “rateable value” to the end substitute “rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net

**Changes to legislation:** There are currently no known outstanding effects for the *The Rates (Amendment) (Northern Ireland) Order 2006, Paragraph 43*. (See end of Document for details)

- annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006”;
- (c) in sub-paragraph (3)—
- (i) for “the valuation list” substitute “ the NAV list ”;
  - (ii) for the words from “rateable value” to the end substitute “ rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 ”;
- (d) in sub-paragraph (4)—
- (i) for “the valuation list” substitute “ the NAV list ”;
  - (ii) for the words “rateable value” in both places where they occur substitute “ rateable net annual value ”;
- (e) after sub-paragraph (4) insert the following sub-paragraph—
- “(4A) Where the original hereditament ceased to be so occupied before the commencement of the insertion of this paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006, the second reference in sub-paragraph (4) to its rateable net annual value shall be construed as a reference to its rateable value.”.
- (4) For paragraph 3A substitute the following paragraph—
- “**3A.** Where—
- (a) only part of a hereditament is situated within an enterprise zone; and
  - (b) the hereditament is distinguished in the NAV list under Article 42(1B) as partially exempt from rates,
- its rateable net annual value shall be so much of its net annual value as is shown in the NAV list as apportioned to that part of the hereditament which is not situated within an enterprise zone.”.
- (5) Amend paragraph 4 (industrial hereditaments) as follows—
- (a) in sub-paragraph (2)—
    - (i) for “the valuation list” substitute “ the NAV list ”;
    - (ii) for “rateable value” substitute “ rateable net annual value ”;
  - (b) in sub-paragraph (3), for “rateable value” substitute “ rateable net annual value ”.
- (6) In paragraph 4A (freight-transport hereditaments), in sub-paragraph (2)—
- (a) for “the valuation list” substitute “ the NAV list ”;
  - (b) for “rateable value” substitute “ rateable net annual value ”.
- (7) In paragraph 4B (hereditaments occupied and used partly for industrial purposes or transport purposes and partly for other purposes)—
- (a) for “valuation list” substitute “ NAV list ”;
  - (b) for “rateable value” substitute “ rateable net annual value ”.
- (8) In the heading to that Schedule, “for “VALUE” substitute “ VALUES ”.

#### Commencement Information

- II** Sch. 2 para. 43 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

**Changes to legislation:**

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