

## SCHEDULES

### SCHEDULE 2

#### CAPITAL VALUE

##### *The assumptions*

**8.**—(1) A hereditament falling (or deemed to fall) within sub-paragraph (a), (b), (c) or (d) of Article 3(1) would always fall within that sub-paragraph.

(2) A house—

- (a) occupied in connection with agricultural land or a fish farm; and
- (b) used as the dwelling of a person falling within sub-paragraph (3),

would always be so occupied and used.

(3) A person falls within this sub-paragraph if—

- (a) his primary occupation is the carrying on or directing of agricultural or fish farming operations on the land or fish farm mentioned in sub-paragraph (2)(a); or
- (b) he is—
  - (i) employed in agricultural or, as the case may be, fish farming operations on the land or fish farm mentioned in sub-paragraph (2)(a); and
  - (ii) entitled, whether as tenant or otherwise, so to use the house only while so employed.

**Changes to legislation:**

There are currently no known outstanding effects for the The Rates (Capital Values, etc.) (Northern Ireland) Order 2006, Paragraph 8.