

## SCHEDULE 1

### Amendments to primary legislation

## PART 3

3. Section 115 of the Local Government Act (Northern Ireland) 1972<sup>(1)</sup> (expenditure for special purposes) shall be amended as follows—

(a) in subsection (2)—

(i) in paragraph (a)—

(aa) after “hereditaments” insert “in a NAV list”;

(bb) omit “which are specified hereditaments as defined by Article 39A(3) of the Rates (Northern Ireland) Order 1977”;

(ii) in paragraph (b)—

(aa) for “0.5p” substitute “0.00082p”;

(bb) after “rateable” insert “capital”;

(cc) omit “other”;

(dd) after “hereditaments” insert “in a capital value list”

(b) in subsection (2A) for “0.5p” substitute “0.00082p”

(c) after paragraph (5) insert—

“(6) For the purposes of this section—

(a) “capital value” means capital value for the purposes of the Rates (Northern Ireland) Order 1977 and shall be construed in accordance with Article 39 of that Order;

(b) “NAV list” has the meaning given by Article 40(1)(a) of the Rates (Northern Ireland) Order 1977.”.

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<sup>(1)</sup> 1972 c. 9 (N.I.)