Changes to legislation: Rates (Northern Ireland) Order 1977, SCHEDULE 2 is up to date with all changes known to be in force on or before 11 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

F1 SCHEDULE 2

Article 3, Sch.14.

DEFINITIONS RELATING TO INDUSTRIAL HEREDITAMENTS

F1 prosp. rep. by 2004 NI 4

1. In this Order—

"factory", subject to the provisions of this Schedule, has the meaning assigned to it by section 175 of the Factories Act (Northern Ireland) 1965;

Definition rep. by 1994 NI 11

[F2" industrial hereditament" means a hereditament, exclusive of any part of the hereditament [F3 which is] used for the purposes of a private dwelling, which is occupied and used as—

- (a) a mine or quarry; or
- (b) subject as provided in this Schedule, a factory;]

"mine" has the meaning assigned to it by section 156 of the Mines Act (Northern Ireland) 1969 and includes anything which by virtue of that section is deemed to form part of a mine;

"public supply undertaking" means any undertaking primarily carried on for the supply of gas, water, electricty or hydraulic power for public purposes, or to members of the public, or [F4] 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 Measure or an Act or Measure confirming a provisional order);

"quarry" has the meaning assigned to it by [F5 Article 2(2) of the Quarries (Northern Ireland) Order 1983] and includes anything which by virtue of that [F5 Article] is deemed to form part of a quarry;

"retail shop" includes any premises of a similar character where retail trade or business including repair work) is carried on.

- F2 1996 NI 25
- **F3** Words in Sch.2 para. 1 in definition of "industrial hereditament" substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 40**; S.R. 2006/464, **art. 2(4)**
- **F4** 1998 NI 22
- **F5** 1983 NI 4
- **2.** For the purposes of this Order—*Sub-para.* (a) rep. by 1994 NI 11
 - [F62A]. [F6For the purposes of sub-paragraph (b) of the definition of "industrial hereditament"]
 - [F6(a) a hereditament shall be deemed not to be occupied and used as a factory if it is primarily occupied and used for any of the following purposes, or for a combination of any such purposes—

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- (i) the purposes of a retail shop;
- (ii) the purposes of distributive wholesale business;
- (iii) the purposes of storage;
- (iv) the purposes of a public supply undertaking;
- (v) any other purposes whether or not similar to any of the foregoing, which are not those of a factory;]
- (b) a hereditament shall not be deemed not to be occupied and used as a factory by reason only of the fact that the owner or occupier of the hereditament is the only person working therein or that no other person working therein is in his employment;
- (c) any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situated within the close, curtilage or precincts forming a factory and used in connection therewith, be deemed not to form part of the factory.

F6 1996 NI 25

3. Where two or more properties within the same curtilage, or contiguous to one another are in the same occupation and, though treated for any reason as two or more hereditaments for the purposes of valuation and rating, are used as parts of a single mine, quarry or factory, then, for the purposes of determining whether the several hereditaments are industrial hereditaments, they shall be treated as if they formed parts of a single hereditament comprising all those hereditaments.

Changes to legislation:

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Changes and effects yet to be applied to:

- Sch. 2 repealed by S.I. 2004/703 (N.I.) Sch. 4

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- art. 7(6)(7) added by S.I. 2006/2954 (N.I.) art. 4