
STATUTORY INSTRUMENTS

1977 No. 598 (N.I. 9)

NORTHERN IRELAND

The Rates Amendment (Northern Ireland) Order 1977

Laid before Parliament in draft

Made 30th March 1977

Coming into operation in accordance with Article 1 (2) and (3)

At the Court of Saint James, the 30th day of March 1977

Present,

The Counsellors of State in Council

Whereas Her Majesty, in pursuance of the Regency Acts 1937 to 1953(a), was pleased, by Letters Patent dated the 3rd day of February 1977, to delegate to the six Counsellors of State therein named or any two or more of them full power and authority during the period of Her Majesty's absence from the United Kingdom to summon and hold on Her Majesty's behalf Her Privy Council and to signify thereat Her Majesty's approval for anything for which Her Majesty's approval in Council is required:

And whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty Queen Elizabeth The Queen Mother and Her Royal Highness The Princess Margaret, Countess of Snowdon, being authorised thereto by the said Letters Patent, in exercise of the powers conferred by paragraph 1 of Schedule 1 to the Northern Ireland Act 1974(b), and of all other powers enabling Her Majesty in that behalf, and by and with the advice of Her Majesty's Privy Council, do on Her Majesty's behalf order, and it is hereby ordered, as follows:—

Title and commencement

1.—(1) This Order may be cited as the Rates Amendment (Northern Ireland) Order 1977.

(2) Subject to paragraph (3), this Order shall come into operation on 1st April 1977.

(3) Article 5 (1) shall be deemed to have had effect on and after 1st April 1976.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 (c) shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order—

“the 1972 Order” means the Rates (Northern Ireland) Order 1972 (d);

“the 1975 Order” means the Rates (Northern Ireland) Order 1975 (e).

(a) 1937 c. 16; 1943 c. 42; 1953 c. 1 (2 & 3 Eliz. 2).

(b) 1974 c. 28. (c) 1954 c. 33 (N.I.).

(d) S.I. 1972/1633 (N.I. 16). (e) S.I. 1975/2179 (N.I. 21).

Reduction of regional rate on dwellings

3.—(1) The amendments set out in paragraphs (2) to (4) shall be made in Article 27 of the 1972 Order.

(2) For paragraph (1) substitute the following paragraphs—

“(1) The amount which, apart from this Article, would be payable on account of the regional rate in respect of—

(a) a dwelling-house, and

(b) a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling,

shall for each year be reduced in accordance with paragraphs (1A) and (1B) respectively.

(1A) The reduction for any year in respect of a dwelling-house shall be effected by reducing the normal regional rate by the amount fixed for that year under paragraph (1C).

(1B) The reduction for any year in respect of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling shall be effected by computing separately—

(a) so much of the amount payable as is referable to the domestic element of the rateable value of the hereditament, and

(b) so much (if any) of that amount as is referable to the non-domestic element;

and by reducing the normal regional rate, for the purpose of the computation mentioned in sub-paragraph (a), by the amount fixed for that year under paragraph (1C).

(1C) The Department shall, by order made subject to affirmative resolution, fix for each year the amount by which the normal regional rate is to be reduced for the purposes of paragraph (1A) and paragraph (1B).”

(3) In paragraph (2) for “mainly” substitute “partly”.

(4) After paragraph (2) insert—

“(3) In this Article—

‘the normal regional rate’ for any year in respect of any hereditament means the amount which, apart from this Article, would be the amount in the pound of the regional rate to be levied for that year in respect of that hereditament;

‘the domestic element of the rateable value of the hereditament’ means so much of the rateable value as consists of or is derived from the amount of the net annual value apportioned in the valuation list to the use of the hereditament for the purposes of a private dwelling; and ‘the non-domestic element’ means so much of the rateable value as consists of or is derived from the amount so apportioned to the use of the hereditament for other purposes.”

(5) An order made under paragraph (1) (a) of Article 27 of the 1972 Order (as originally made) fixing the amount of reduction, in respect of dwelling-houses, of the regional rate for the year ending on 31st March 1978 shall be deemed to be made under paragraph (1C) of that Article as substituted by this Article.

Determination of questions about relief from rates in respect of recreational hereditaments

4. After paragraph (3) of Article 31A of the 1972 Order (as set out in Article 4 of the 1975 Order) there shall be inserted—

“(3A) Any question arising as to whether a hereditament is, or was at any time, one to which this Article applies shall in the first instance be determined by the Department; but a person aggrieved by a determination made by the Department under this paragraph may appeal to the Lands Tribunal, which may confirm, reverse or vary the determination”.

Rating relief for charity shops

5.—(1) In Article 41 of the 1972 Order—

(a) in paragraph (4), at the beginning, there shall be inserted—

“Subject to paragraph (4A),”;

(b) after paragraph (4) there shall be inserted—

“(4A) Notwithstanding anything in paragraph (4) and without prejudice to the generality of paragraph (2) (c) (ii), a hereditament shall be treated as used for charitable purposes to the extent that it is used for the sale of goods donated to a charity, so long as the proceeds of sale (after any deduction of expenses) are applied for the purposes of a charity”.

(2) Any alteration in the valuation list made in consequence of paragraph (1) may be treated for the purpose of levying a rate for the year ending on 31st March 1977 as having had effect from the beginning of that year or from such later date as is appropriate in all the circumstances; and, for the purpose of determining what (if any) later date is appropriate, paragraphs (2) to (6) of Article 13 of the 1972 Order shall apply (and consequently Articles 11 (2) (a) and 32 (7) (b) shall have effect) as if the reference in Article 13 (2) to Article 13 (1) (e) (ii) included a reference to this paragraph.

Other amendments of the 1972 Order

6.—(1) The amendments set out in paragraphs (2) to (17) shall be made in the 1972 Order.

(2) In Article 2 (2) (interpretation) in the definition of “rack rent” (inserted by Article 12 (2) of the 1975 Order), and in Schedule 18 Part IV paragraph 7 (saving for protected tenancies), in the expression “the Rent and Mortgage Interest (Restrictions) Acts (Northern Ireland) 1920 to 1956” (in each case) for “1956” substitute “1967”.

(3) Articles 2 (5) and 3 (2) and Schedule 6 (construction of references to a hereditament which, though not a dwelling-house, is used mainly for the purposes of a private dwelling) shall cease to have effect.

(4) In Article 11 (appeal against rate)—

(a) in paragraph (2), after sub-paragraph (a), insert—

“(aa) under Article 31A (3A) by means of an appeal on a question arising under that Article; or”;

(b) in paragraph (3) (b) for “the valuation list for that preceding year” substitute “the valuation list in force during that preceding year”.

(5) In Article 15 (1) (refund of overpayments) for “and 27 (2) (a)” substitute “, 27 (2) (a) and 31A (2) (a)”.

(6) In Article 30 (1) (a) (right to pay rates on dwellings by instalments) for “mainly” substitute “partly”.

(7) In Article 31 (discount on rates on dwellings)—

(a) in paragraph (1) for the words from “by way of” to “granted” substitute “shall be granted in accordance with paragraph (1A)”, for “mainly” substitute “partly” and for “rates” substitute “a rate”;

(b) after that paragraph insert—

“(1A) The allowance shall be by way of a discount of $2\frac{1}{2}$ per cent. on—

(a) in the case of a dwelling-house, the amount payable on account of the rate; or

(b) in the case of a hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling, so much of the amount payable on account of the rate as is computed by reference to the domestic element of the rateable value of the hereditament.”;

(c) after paragraph (2) insert—

“(3) In this Article ‘the domestic element of the rateable value of the hereditament’ means so much of the rateable value as consists of or is derived from the amount of the net annual value apportioned in the valuation list to the use of the hereditament for the purposes of a private dwelling.”.

(8) In Article 32 (proceedings for recovery of rates) in paragraph (7) after sub-paragraph (b) insert—

“(bb) under Article 31A (3A) by means of an appeal on a question arising under that Article; or”.

(9) In Article 38 (2) (valuations) for the words from “the Commissioner” onwards substitute “every hereditament shall be separately valued”.

(10) In Article 40 (general provisions about valuation lists)—

(a) in paragraphs (2), (3), (4) and (6), in each case, for “the valuation list” substitute “a valuation list”;

(b) in paragraph (7) (valuation list to be conclusive of values of hereditaments for the purposes of making and levying rates), at the end, insert—

“and, where any such values are apportioned in the list between different parts or uses of the hereditament, of the respective apportioned values”.

(11) In Article 44 (matters required or authorised to be entered in the valuation list) for paragraph (1) substitute—

“(1) Where a hereditament is a dwelling-house it shall be shown as such in the valuation list.

(1A) Where a hereditament, though not a dwelling-house, is used partly for the purposes of a private dwelling, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the use of the hereditament—

(a) for the purposes of a private dwelling, and

(b) for other purposes.

and the apportionment shall be shown in the valuation list.”

(12) In Article 45 (new valuation lists)—

(a) after paragraph (4) insert—

“(4A) Any reference in Articles 41 to 44 to the valuation list includes a reference to a new valuation list.”;

(b) in paragraph (5) for “the list needs to be altered in any respect in relation to any hereditament, he shall cause the list to be altered” substitute “, or it appears to the Commissioner that, by reason of any clerical error, the list needs to be altered in any respect in relation to any hereditament, the district valuer shall cause the list to be altered, or, as the case may be, the Commissioner shall alter the list”.

(13) In Article 49 (revision of current valuation list, and alteration, by district valuer)—

(a) in paragraph (1) (b) after “any alteration” insert “(whether, where an application has been made, it is the alteration applied for or some other)”;

(b) in paragraphs (3) and (4), in each case, for “in pursuance of an application” substitute “made following an application”.

(14) In Schedule 2, paragraph 1, (definitions relating to industrial hereditaments), in the definition of “industrial hereditament”—

(a) in paragraph (a), for the words from “dwelling-house” to “poultry buildings” substitute “part of the hereditament which is used for the purposes of a private dwelling”; and

(b) in paragraph (b) (i), for “dwelling-house” substitute “private dwelling”.

(15) In Schedule 5 (definitions of “dwelling-house”, etc.), in paragraph 4 (2), the words “a hereditament” and “wholly”, where in each case they last occur, shall cease to have effect.

(16) In Schedule 11, paragraph 5 (amounts of rate instalments to be equal, apart from rate rebate, etc.) for “Article 28” substitute “Article 28A”.

(17) In Schedule 18, Part III, paragraph 7 (construction of references to officer exercising functions of Commissioner of Valuation), for “Ministry”, where it first occurs, substitute “head of the Department”.

Amendment of rate rebate scheme

7.—(1) In the Rate Rebate Order (Northern Ireland) 1974 (a), in paragraph 2 (1) (b) of the Schedule (persons eligible to apply for rate rebate), for “mainly” substitute “partly”.

(2) Paragraph (1) does not prejudice any power to make an order amending or revoking the said Order of 1974, and any such order may repeal this Article and Article 1 (1).

N. E. Leigh,

Clerk of the Privy Council.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Rates (Northern Ireland) Order 1972 in three main respects—

- (1) it extends domestic rate aid, which at present applies only to hereditaments used wholly or mainly for the purposes of a private dwelling, to all hereditaments which are used to any extent for such purposes;
- (2) it gives a right of appeal on the question whether rates on a hereditament used for recreational purposes are subject to reduction; and
- (3) it allows rating relief for charity shops which sell goods donated to a charity.

The Order also extends the right to pay rates by instalments, and the right to discount on rates promptly paid, to most hereditaments used partly as dwellings (but so that discount is allowable only on the domestic element), enables clerical errors in a new valuation list to be corrected between the issue of the list and its coming into force, enables a district valuer who revises the valuation list following an application in that behalf to make, in conjunction with his consideration of the application, any alteration in the list he finds necessary (instead of having to consider other alterations as a separate exercise), removes all parts of a hereditament which are used for the purposes of a private dwelling from the benefit of industrial de-rating and makes other amendments (including some of a consequential nature) in the 1972 Order and the Rate Rebate Scheme.

STATUTORY INSTRUMENTS

1977 No. 598 (N.I. 9)

NORTHERN IRELAND

The Rates Amendment (Northern Ireland) Order 1977

Printed in Northern Ireland by Bell, Logan & Carswell Ltd., and published by Her Majesty's Stationery Office

21 Z20 K18 4/77

ISBN 0 11 070598 X