
STATUTORY INSTRUMENTS

1994 No. 2809

The Ports (Northern Ireland) Order 1994

Levy on initial disposals of securities of successor companies

[^{F1}Notice of assessment: supplementary provisions

17A.—(1) Where a notice of assessment has been served under Article 16(2) on a former relevant port authority (“the authority”), the authority may, within the period mentioned in Article 16(3), by notice in writing request the Department to reconsider the amount of the assessment.

The request shall set out the grounds on which the authority alleges that the amount assessed is incorrect.

(2) If it appears to the Department that there are reasonable grounds for believing that the amount of the assessment may be excessive, the Department may direct that Article 16(3) and (4) shall not apply to the whole amount of the assessment but only to such lesser amount as the Department may specify.

(3) If a request for reconsideration is duly made, the Department shall reconsider the amount of the assessment and may confirm or reduce it.

An appeal lies to the High Court from any decision of the Department under this paragraph.

(4) The Department may reconsider the amount of an assessment under Article 16(2) in any other case, if the Department thinks fit, and may confirm or reduce it.

(5) When the amount of the assessment is finally determined—

- (a) if the amount of the assessment is less than the amount paid by the authority, the Department shall make such payment to the authority as is required to put the authority in the same position as if the reduced amount had been specified in the original assessment;
- (b) if a further amount is payable by the authority, Article 16(3) and (4) shall apply in relation to that amount as if the reference to the date of issue of the notice of assessment were a reference to the date of the determination.

(6) Except as provided by this Article a notice of assessment under Article 16(2) shall not be questioned in any legal proceedings whatsoever.]

Changes to legislation:

There are currently no known outstanding effects for the The Ports (Northern Ireland) Order 1994, Section 17A.