
STATUTORY INSTRUMENTS

2006 No. 2954 (N.I.18)

NORTHERN IRELAND

The Rates (Amendment) (Northern Ireland) Order 2006

Made - - - - 14th November 2006

Coming into operation in accordance with Article 1

THE RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

PART I

INTRODUCTORY

1. Title and commencement
2. Interpretation

PART II

GENERAL

Regional rate and district rate

3. Regional rate and district rate
4. Police purposes part of the regional rate

Rateable values

5. Rateable values
6. Liability to be rated according to rateable values
7. Liability to be rated in respect of hereditaments owned by the Housing Executive, etc.
8. Basis of valuation

Payment by instalments

9. Right to pay rates by instalments

Deferred payment of rates

10. Agreements for deferred payment of rates on dwellings

Changes to legislation: There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006. (See end of Document for details)

PART III
VALUATION LISTS

11. General provisions as to valuation lists
12. New valuation lists
13. Access to valuation lists

PART IV
RELIEFS AND EXEMPTIONS ETC.

Rate relief

14. Rate relief scheme
Persons under 18 and persons in education and training or leaving care
15. Persons under 18 and persons in education and training or leaving care

Persons with a disability

16. "Disability"
17. Rate rebates for certain hereditaments with special facilities for persons with a disability

Transitional relief

18. Transitional rate relief

Charitable exemptions

19. Extension of exemption relating to sale of goods donated to a charity
20. Extension of charitable exemption for clergy residences

Unoccupied hereditaments

21. Power to prescribe exemption where hereditament has both a capital value and a net annual value
22. Power to remove exemption for unoccupied dwelling-houses, etc.
23. Power to prescribe reduction in amount payable

Former agricultural land, etc.

24. Reduction of rates on former agricultural land, etc.

Other exemptions

25. Exemption for automatic telling machines in rural areas
26. Power to remove exemption for private dwellings from completion notices
27. Power to extend exemption from completion notices

Reduction of regional rate on dwellings

28. Abolition of reduction of regional rate on dwellings

PART V
APPLICATIONS AND APPEALS

Valuation Tribunal

29. The Northern Ireland Valuation Tribunal

Applications under Article 49 of the principal Order

30. Frivolous or vexatious applications
31. Transfer of application from the district valuer to the Commissioner

Appeals to the Commissioner under Article 51 of the principal Order

32. Power to transfer appeal to the Lands Tribunal not to apply in prescribed cases

Appeals from the Commissioner and the Valuation Tribunal

33. Appeals from the Commissioner and the Valuation Tribunal

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

Payment of interest

34. Payment of interest

Rating of owners instead of occupiers

35. Rating of owners instead of occupiers in certain cases

Powers to require information

36. Power to require information about occupiers of hereditaments in capital value list, etc.
37. Power to require information for valuation list purposes

Powers of entry

38. Powers of entry

Amendments

39. Amendments

Transitional and consequential provisions, etc.

40. Power to make transitional and consequential provisions, etc.

Repeals

41. Repeals
Signature

SCHEDULES

SCHEDULE 1 — SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 9B

Changes to legislation: There are currently no known outstanding effects for the *The Rates (Amendment) (Northern Ireland) Order 2006*. (See end of Document for details)

SCHEDULE 9B VALUATION TRIBUNAL Introductory (1) In this Schedule— “rules” means rules made under paragraph...

SCHEDULE 2 — AMENDMENTS

— *The Northern Ireland Assembly Disqualification Act 1975* (c. 25)

1. In Part II of Schedule 1 (bodies of which all...
— *The principal Order*
2. (1) In Article 2 (interpretation), amend paragraph (2) as follows....
3. In Article 4, after “private dwelling” add “ and the...
4. (1) Amend Article 5 (interpretation: definitions of “material change of...
5. In Article 9 (levying of rates), in paragraph (5), for...
6. In Article 10 (departures from valuation list in levying rates),...
7. (1) Amend Article 11 (appeal against rate) as follows.
8. (1) Amend Article 13 (effect of alteration in valuation list)...
9. (1) Amend Article 14 (rating on basis of apportioned value...
10. In Article 15 (refund of overpayments), in paragraph (1)(b) for...
11. (1) Amend Article 16 (certificates and statements as to rates,...
12. In Article 19 (general provisions as to liability and assessment...
13. (1) Amend Article 30 (discount on rates on dwellings) as...
14. (1) Amend Article 31 (reduction of rates on certain hereditaments...
15. (1) Amend Article 31B (rate rebates for certain hereditaments used...
16. (1) Amend Article 32 (proceedings for recovery of rates) as...
17. In Article 33B (hardship relief), in paragraph (3), for sub-paragraph...
18. (1) Amend Article 39 (basis of valuation) as follows.
19. (1) Amend Article 39A (time by reference to which, and...
20. Omit Article 39B (adjusted net annual value).
21. In Article 39C (rating of electricity licence holders), in paragraph...
22. In Article 39D (rating of gas licence holders, etc.),...
23. In Article 39E (rating of hereditaments occupied for the purpose...
24. (1) Amend Article 41 (distinguishment in valuation list of hereditaments...
25. In Article 41A(1) (distinguishment in valuation list of hereditaments occupied...
26. (1) Amend Article 42 (distinguishment in valuation list of certain...
27. In Article 43 (distinguishment in valuation list of industrial hereditaments)...
28. (1) Amend Article 44 (other matters required or authorised to...
29. (1) Amend Article 47 (supply of copies of valuation lists,...
30. (1) Amend Article 49 (revision of the valuation list, and...
31. (1) Amend Article 50 (alteration in the valuation list by...
32. (1) Amend Article 51 (appeal to Commissioner against alteration of,...
33. (1) Amend Article 52 (procedure on appeal to Commissioner) as...
34. In Article 53 (power of Commissioner to transfer appeal to...
35. (1) Amend Article 55 (review of revision of valuation list...
36. (1) Amend Article 56 (supplementary provisions as to alterations, etc.)...
37. (1) Amend Article 60 (offences) as follows.
38. (1) Amend Article 61 (regulations) as follows.
39. (1) Amend Article 62 (service of documents) as follows.
40. In Schedule 2 (definitions relating to industrial hereditaments), in paragraph...
41. (1) Amend Schedule 5 (definition of “dwelling-house”, etc.) as follows....
42. (1) Amend Schedule 6 (definitions of “material change of circumstances”...
43. (1) Amend Schedule 7 (rateable value of hereditaments) as follows....
44. (1) Amend paragraph 4 of Schedule 8 (incidence of rates)...

Changes to legislation: *There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006. (See end of Document for details)*

45. (1) Amend Schedule 8A (unoccupied hereditaments) as follows.
46. (1) Amend Schedule 9 (payment of rates on dwellings by...
47. (1) Amend Schedule 9A (relief from rates for general stores...
48. (1) Amend Schedule 12 (basis of valuation) as follows.
49. (1) Amend Schedule 14 (distinguishment of industrial hereditaments and freight-transport...
50. In Part II of Schedule 16 (transitional provisions, etc.), in...
 - *The Rates (Amendment) (Northern Ireland) Order 2004 (NI 4)*
51. In paragraph 9(b) of Schedule 3 (amendments), for “paragraphs (4)...
 - *The Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (NI 4)*
52. (1) Amend Article 12 (repeal of Article 41(2)(f) of principal...

SCHEDULE 3 — REPEALS

Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006.