

SCHEDULES

SCHEDULE 2

AMENDMENTS

The principal Order

- 8.—(1) Amend Article 13 (effect of alteration in valuation list) as follows.
- (2) In paragraph (1)—
- (a) in sub-paragraph (a)(iii), for “the valuation list last previously in force” substitute “ a valuation list superseded by the new list to any extent in relation to the hereditament ”;
 - (b) in sub-paragraph (e), for “to the Lands Tribunal” substitute “ under Article 54 or 54A ”.
- (3) For paragraph (1A) substitute the following paragraph—
- “(1A) Where an alteration falling within paragraph (1)(c)—
- (a) increases or decreases the net annual value ascribed to the hereditament by an amount not exceeding £250 or such other amount as the Department may by order subject to affirmative resolution substitute; or
 - (b) increases the capital value ascribed to the hereditament, falls within head (ii) of paragraph (1)(c) and is made by reason of any event which is a material change of circumstances such as is mentioned in paragraph 1(b) of Schedule 6,
- the alteration shall have effect on and after the date of the commencement of the year immediately following the year in which the alteration is made.”.
- (4) In paragraph (1C), for “the net annual value” substitute “ any net annual value or capital value ”.
- (5) In paragraph (1D), for “54” substitute “ 54A ”.
- (6) For paragraph (2) substitute—
- “(2) Any question as to the appropriate date for the purposes of paragraph (1)(f)(ii)—
- (a) may be determined—
 - (i) by the Lands Tribunal if the question arises in connection with a decision of the Lands Tribunal on an appeal under this Order; or
 - (ii) by the Valuation Tribunal, subject to any determination by the Lands Tribunal under head (i), if it arises in connection with a decision of the Valuation Tribunal on an appeal under the succeeding provisions of this Order; or
 - (b) if it is not so determined, shall in the first instance be determined by the Department.”.
- (7) In paragraph (3), for sub-paragraphs (a) and (b) substitute the following sub-paragraphs—
- “(a) any person aggrieved by a determination made by the Department under that sub-paragraph may—
- (i) if the appropriate Tribunal is the Valuation Tribunal, appeal to the Valuation Tribunal;

Changes to legislation: There are currently no known outstanding effects for the *The Rates (Amendment) (Northern Ireland) Order 2006, Paragraph 8*. (See end of Document for details)

- (ii) in any other case, to the Lands Tribunal; and
 - (b) on an appeal under sub-paragraph (a), the Tribunal to which the appeal is made may give such directions in the matter as it considers appropriate;
and the Department and the Valuation Tribunal shall comply with any directions given to it under sub-paragraph (b).”.
- (8) In paragraph (4), for “the list” substitute “ a valuation list ”.
- (9) In paragraph (5) for “the valuation list” substitute “ a valuation list ”.

Modifications etc. (not altering text)

- C1** Sch. 2 para. 8 restricted (1.4.2007) by [Rates \(Transitional Provisions\) Order \(Northern Ireland\) 2007 \(S.R. 2007/191\)](#), **art. 5(1)** (with art. 5(2))

Changes to legislation:

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