

SCHEDULES

SCHEDULE 2

AMENDMENTS

The principal Order

- 2.—(1) In Article 2 (interpretation), amend paragraph (2) as follows.
- (2) After “In this Order—” insert the following definition—
““the appropriate Tribunal” has the meaning given by Article 54(4);”.
- (3) In the definition of “the Department”, for “Finance” substitute “ Finance and Personnel ”.
- (4) In the definition of “hereditament”, for “the valuation list” substitute “ a valuation list ”.
- (5) In the definition of “net annual value”, for “to 39B” substitute “ and 39A ”.
- (6) In the definition of “the penultimate year”, for “the valuation list” substitute “ a valuation list ”.
- (7) After the definition of “prescribed” insert the following definitions—
““private garage” has the meaning given by paragraph 6 of Schedule 5;
“private storage premises” has the meaning given by paragraph 7 of Schedule 5;”.
- (8) Omit the definition of “rack rent”.
- (9) After the definition of “rate” insert the following definitions—
““rateable capital value” and “rateable net annual value” shall be construed in accordance with paragraph 1 of Schedule 7;”.
- (10) In the definition of “regulations”, omit the words from “of the Environment” to “require”.
- (11) After the definition of “the valuation list” insert the following definition—
““the Valuation Tribunal” has the meaning assigned to it by Article 36A(2);”.

Commencement Information

- I1** Sch. 2 para. 2 wholly in operation at 1.4.2007; Sch. 2 para 2 not in operation at date of making see art. 1(3); Sch. 2 para. 2(1)(4)(6)(7)(9)(10) in operation at 1.12.2006 by S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.); Sch. 2 para. 2 in operation at 1.4.2007 in so far as not already in operation by S.R. 2006/464, art. 2(4)

3. In Article 4, after “private dwelling” add “ and the definitions of “private garage” and “private storage premises” contained in paragraphs 6 and 7 of Schedule 5 shall have effect for the purposes of this Order ”.

Commencement Information

- I2** Sch. 2 para. 3 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

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

4.—(1) Amend Article 5 (interpretation: definitions of “material change of circumstances” and “the time of valuation”) as follows.

(2) For the words from “and, in” to “and 2” substitute “ has the meaning assigned to it by paragraph 1 ”.

(3) In the heading to that Article—

- (a) for “definitions” substitute “ definition ”;
- (b) omit “and “the time of valuation””.

Commencement Information

I3 Sch. 2 para. 4 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

5. In Article 9 (levying of rates), in paragraph (5), for sub-paragraph (b) substitute the following sub-paragraph—

“(b) any rateable net annual value or rateable capital value of the hereditament and, where different, any net annual value or capital value of the hereditament.”.

6. In Article 10 (departures from valuation list in levying rates), in paragraph (1), for “the valuation list” substitute “ a valuation list ”.

Commencement Information

I4 Sch. 2 para. 6 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

7.—(1) Amend Article 11 (appeal against rate) as follows.

(2) In paragraph (2)—

- (a) in sub-paragraph (a), for “the valuation list” substitute “ a valuation list ”;
- (b) omit sub-paragraph (b);
- (c) in sub-paragraph (c), for “the valuation list” in both places where it occurs substitute “ a valuation list ”.

(3) In paragraph (3)(b)—

- (a) for “the valuation list” where it first occurs substitute “ any valuation list ”;
- (b) in head (i), for “the valuation list” substitute “ any relevant list ”;
- (c) in head (ii), for “the net annual value” substitute “ any net annual value or capital value ”.

Commencement Information

I5 Sch. 2 para. 7 wholly in operation at 1.4.2007; Sch. 2 para. 7 not in operation at date of making see art. 1(3); Sch. 2 para. 7(1)(2) in operation at 1.12.2006 by S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.); Sch. 2 para. 7 in operation at 1.4.2007 in so far as not already in operation by S.R. 2006/464, art. 2(4)

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;
 - (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\(2\)](#))

- 9.**—(1) Amend Article 14 (rating on basis of apportioned value in certain cases) as follows.
- (2) In paragraph (1)—
- (a) for “the valuation list” substitute “ a valuation list ”;
 - (b) after “net annual value” in both places where it occurs insert “ or the capital value ”.
- (3) In paragraph (2)—
- (a) after “net annual value” in the first two places where it occurs insert “ or the capital value ”;
 - (b) after “net annual value” in the last place where it occurs insert “ or its capital value ”;
 - (c) in sub-paragraph (iii) for “the valuation list” substitute “ a valuation list ”;
 - (d) for “the valuation list” in the last place where it occurs substitute “ the appropriate valuation list ”.
- (4) In paragraph (3), for “21(1)(a) or (b)” substitute “ 21 ”.
- 10.** In Article 15 (refund of overpayments), in paragraph (1)(b) for “list” substitute “ lists ”.
- 11.**—(1) Amend Article 16 (certificates and statements as to rates, etc.) as follows.
- (2) In paragraph (1)(a) for “or the rateable value” substitute “ , the capital value or the rateable values ”.
- (3) In paragraph (3)(b), omit the words “or 1st October 1973, whichever is the later”.
- 12.** In Article 19 (general provisions as to liability and assessment to rate), omit sub-paragraph (ii) of paragraph (4) (person not entitled to recover sum unless application made within three months of his ceasing to be occupier of hereditament).
- 13.**—(1) Amend Article 30 (discount on rates on dwellings) as follows.
- (2) In paragraph (2)(b), for “domestic element of the rateable value” substitute “ rateable capital value ”.
- (3) Omit paragraph (4).
- 14.**—(1) Amend Article 31 (reduction of rates on certain hereditaments used for recreation) as follows.
- (2) In the following provisions for “valuation list” substitute “ NAV list ”
- (a) paragraph (2)(c);
 - (b) paragraph (3).
- (3) In paragraph (4)—
- (a) for “valuation list” where it first occurs substitute “ NAV list ”;
 - (b) in sub-paragraph (a), for “valuation list” substitute “ list ”.
- (4) In paragraph (6), in the definition of “the normal rate”, after “in respect of” in the second place where it occurs insert “ the rateable net annual value of ”.
- 15.**—(1) Amend Article 31B (rate rebates for certain hereditaments used by institutions for persons with a disability) as follows.
- (2) In paragraph (3)(c) and (d), for “disabled persons” substitute “ persons with a disability ”.
 - (3) In paragraph (11), for “54” substitute “ 54A ”.
 - (4) In the heading to that Article, for “the disabled” substitute “ persons with a disability ”.
- 16.**—(1) Amend Article 32 (proceedings for recovery of rates) as follows.

- (2) In paragraph (7)—
 - (a) in sub-paragraph (b), for “the valuation list” substitute “ a valuation list ”;
 - (b) omit sub-paragraph (c);
 - (c) in sub-paragraph (d)(i) and (ii), for “the valuation list” substitute “ a valuation list ”.
- (3) In paragraph (8) for “section 72(1)” substitute “ Article 63(1) ”.
- 17. In Article 33B (hardship relief), in paragraph (3), for sub-paragraph (a) substitute—
 - “(a) has a net annual value; and”.
- 18.—(1) Amend Article 39 (basis of valuation) as follows.
 - (2) In paragraph (2)—
 - (a) for “Articles 39A and 39B” substitute “ Article 39A ”;
 - (b) after “net annual value” insert “ or the capital value ”.
 - (3) In paragraph (3)—
 - (a) for “Where” substitute “ Subject to paragraph (4), where ”;
 - (b) after “net annual value” in both places where it occurs insert “ or the capital value ”.
 - (4) After paragraph (3), add the following paragraph—
 - “(4) Sub-paragraphs (b) and (c) of paragraph (3) shall not apply to orders under paragraph 7(4) or 12(3) of Part I of Schedule 12.”.

Commencement Information

16 Sch. 2 para. 18 wholly in operation at 1.4.2007; Sch. 2 para. 18 not in operation at date of making see art. 1(3); Sch. 2 para. 18(1)(2)(b)(3)(4) in operation at 1.12.2006 by S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.); Sch. 2 para. 18 in operation at 1.4.2007 in so far as not already in operation by S.R. 2006/464, art. 2(4)

- 19.—(1) Amend Article 39A (time by reference to which, and basis on which, valuations to be made for new valuation list) as follows.
 - (2) In paragraph (1)—
 - (a) for “a specified” substitute “ any ”;
 - (b) for “new valuation list” substitute “ new NAV list ”.
 - (3) Omit paragraphs (2) and (3).
 - (4) In the heading to that Article, for “new valuation list” substitute “ new NAV list ”.
- 20. Omit Article 39B (adjusted net annual value).

^{F1}21.

Textual Amendments

F1 Sch. 2 paras. 21-23 repealed (1.4.2015) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), s. 19(1), Sch. 2; S.R. 2014/306, art. 2, Sch.

^{F1}22.

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

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Textual Amendments

F1 Sch. 2 paras. 21-23 repealed (1.4.2015) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), s. 19(1), [Sch. 2](#); S.R. 2014/306, art. 2, Sch.

F123.

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Textual Amendments

F1 Sch. 2 paras. 21-23 repealed (1.4.2015) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\)](#), s. 19(1), [Sch. 2](#); S.R. 2014/306, art. 2, Sch.

24.—(1) Amend Article 41 (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes) as follows.

(2) In paragraph (1), the words “in the valuation list as exempt from rates” shall cease to have effect.

(3) For paragraph (3) substitute the following paragraphs—

“(3) The hereditament shall be distinguished—

- (a) in the capital value list, if it is used for domestic purposes which are also exempting purposes, as exempt from rates under that list to one-half of the extent to which it is so used;
- (b) in the NAV list, as exempt from rates under that list to the whole of the extent that it is used for exempting purposes which are not domestic purposes.

(3A) Where the hereditament is used otherwise than wholly for domestic purposes which are exempting purposes, the capital value of the hereditament shall be apportioned by the Commissioner or the district valuer between—

- (a) the use of the hereditament for domestic purposes which are exempting purposes; and
- (b) the use of the hereditament for other purposes (so far as relevant to its capital value);

and the apportionment shall be shown in the capital value list.

(3B) Where the hereditament is used otherwise than wholly for exempting purposes which are not domestic purposes, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between—

- (a) the use of the hereditament for exempting purposes which are not domestic purposes; and
- (b) the use of the hereditament for other purposes (so far as relevant to its net annual value);

and the apportionment shall be shown in the NAV list.

(3C) In paragraphs (3) to (3B) and (4), “exempting purposes” means purposes mentioned in sub-paragraph (a), (b)(i) or (ii), (c), (d) or (e) of paragraph (2).”.

(4) In paragraph (4), for the words from “the purposes” to “paragraph (2)” substitute “ exempting purposes ”.

Commencement Information

17 Sch. 2 para. 24 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

25. In Article 41A(1) (distinguishment in valuation list of hereditaments occupied by certain bodies and used or made available for use for charitable purposes) and in the heading to that Article, for “valuation” substitute “NAV”.

26.—(1) Amend Article 42 (distinguishment in valuation list of certain other hereditaments exempted from rates) as follows.

- (2) In paragraph (1), for “valuation” substitute “NAV”.
- (3) In paragraph (1A), for “valuation” substitute “NAV”.
- (4) Omit paragraph (1D).
- (5) In paragraph (1E), omit “or (1D)”.
- (6) In the heading to that Article, for “valuation” substitute “NAV”.

27. In Article 43 (distinguishment in valuation list of industrial hereditaments) and in the heading to that Article for “valuation” in each place where it occurs substitute “NAV”.

28.—(1) Amend Article 44 (other matters required or authorised to be entered in valuation list) as follows.

- (2) Omit paragraphs (1) and (2).
- (3) In paragraph (2A), for “valuation list” in each place where it occurs substitute “NAV list”.
- (4) After paragraph (2A) add the following paragraph—

“(2B) References in paragraph (2A)(b) to the hereditament shall not include any part of the hereditament which is used for the purposes of a private dwelling.”.

29.—(1) Amend Article 47 (supply of copies of valuation lists, etc., and of information) as follows.

- (2) In paragraph (2), for “rateable value” substitute “rateable values, capital value”.
- (3) Omit paragraph (4).

30.—(1) Amend Article 49 (revision of the valuation list, and alteration, by district valuer) as follows.

- (2) In paragraph (1)—
 - (a) for “Article” substitute “paragraph (6) and Articles 49A and ”;
 - (b) for “the valuation list” in both places where it occurs substitute “a valuation list”;
 - (c) in sub-paragraph (b), for “the list” substitute “that or any other list”.
- (3) In paragraph (2), omit “in the valuation list”.
- (4) In paragraph (3), omit “in the valuation list”.
- (5) In paragraph (5), for “a new valuation list” substitute “the valuation list in question”.
- (6) In the heading to that Article omit “the”.

31.—(1) Amend Article 50 (alteration in the valuation list by Commissioner) as follows.

- (2) For “the valuation list” in each place where it occurs substitute “a valuation list”.

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F2(3)

(4) In the heading to that Article omit “the”.

Textual Amendments
F2 Sch. 2 para. 31(3) repealed (1.4.2015) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\), s. 19\(1\), Sch. 2; S.R. 2014/306, art. 2, Sch.](#)

32.—(1) Amend Article 51 (appeal to Commissioner against alteration of, or decision not to alter, the valuation list, or review by Commissioner of certain alterations made by him in the list) as follows.

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

“(1) Any person other than the Department who is aggrieved by an alteration which the district valuer has caused to be made in a valuation list may, within twenty-eight days of the service on him of the certificate of alteration appeal to the Commissioner against the alteration.

(1A) Any person other than the Department who is aggrieved by a decision of the district valuer not to cause a valuation list to be altered in consequence of an application by him for the revision of that list may, within twenty-eight days from the date of service on him of the notice of the decision, appeal to the Commissioner against the decision.

(1B) Paragraph (1A) does not apply to a decision under Article 49(6).”

(3) In paragraph (2)—

- (a) omit the words from “of the Environment” to “Personnel”;
- (b) for “the valuation list” substitute “ a valuation list ”.

(4) In paragraph (4), after “paragraph (1)” insert “ , (1A) ”.

(5) In the heading to that Article omit “the” in both places where it occurs.

33.—(1) Amend Article 52 (procedure on appeal to Commissioner) as follows.

(2) In paragraph (1) omit “in the valuation list”.

(3) In paragraph (3)—

- (a) in sub-paragraph (a) after “list” insert “ in question ”;
- (b) in sub-paragraph (b) omit “in the valuation list”.

(4) In paragraph (4)—

- (a) for “the valuation list” where it first occurs substitute “ a valuation list ”;
- (b) omit “in the valuation list” in the second place where it occurs;
- (c) in sub-paragraph (a) for “the valuation list” substitute “ that list ”;
- (d) in sub-paragraph (b) for “the valuation list” substitute “ any valuation list ”.

(5) After paragraph (4) insert the following paragraphs—

“(4A) Where the valuation list is a capital value list—

(a) the Commissioner shall complete his review and make his decision under paragraph (4)—

- (i) within twenty-eight days from the date of service on him of the notice of appeal under Article 51; or

(ii) within such further period or periods (none of which shall exceed twenty-eight days) as he specifies in a notice, stating the reason for the delay, served by him on the appellant before the expiration of the immediately preceding period; and

(b) the Commissioner shall for the purposes of paragraph (4)(b) have regard to the assumptions mentioned in paragraphs 9 to 12(1) and 13 to 15 of Part I of Schedule 12.

(4B) Where the date referred to in paragraph (4A)(a)(i) falls before the first anniversary of the coming into force of the capital value list in question, that paragraph shall have effect as if the reference in sub-paragraph (a)(i) to twenty-eight days were a reference to six months.”.

(6) In paragraph (5) for “the valuation list” substitute “ any valuation list ”.

(7) In paragraph (6)(b) omit “in the valuation list”.

34. In Article 53 (power of Commissioner to transfer appeal to Lands Tribunal), in paragraph (2) (a), for “(2)” substitute “ (3) ”.

35.—(1) Amend Article 55 (review of revision of valuation list made while appeal pending) as follows.

(2) In paragraph (1), for “to the Lands Tribunal” substitute “ under Article 54 or 54A ”.

(3) In paragraph (4), for “54” substitute “ 54A ”.

36.—(1) Amend Article 56 (supplementary provisions as to alterations, etc.) as follows.

(2) In paragraph (6)—

(a) for “the valuation list or in” substitute “ a valuation list (including ”;

(b) for “force” substitute “ force) ”.

(3) In paragraph (7)—

(a) for “the valuation list” substitute “ a valuation list ”;

(b) for “on an appeal made or transferred to the Tribunal under this Part” substitute “ or the Valuation Tribunal under this Order ”;

(c) for “the Tribunal” substitute “ that Tribunal ”.

(4) In paragraph (8)—

(a) for “alterations in the valuation list” substitute “ alteration ”;

(b) at the end of sub-paragraph (d), omit “and”;

(c) after sub-paragraph (e) add “and

(f) a water undertaker or sewerage undertaker if it so requests.”.

37.—(1) Amend Article 60 (offences) as follows.

(2) In paragraph (1), for “59(1) or (2)” substitute “ 59 ”.

(3) In paragraph (3)—

(a) after “any person” insert “ for the purpose of any application under this Order or ”;

(b) for “or 26, or in a return made under Article 59(1) or (2)” substitute “ , 26 or 59 ”;

(c) omit “to imprisonment for a term not exceeding three months or” and “ , or to both”.

Commencement Information

18 Sch. 2 para. 37 wholly in operation at 1.4.2007; Sch. 2 para. 37 not in operation at date of making see art. 1(3); Sch. 2 para. 37(1)(3)(a)(c) in operation at 1.12.2006 by S.R. 2006/464, art. 2(2), Sch. 2; Sch. 2 para. 37 in operation at 1.4.2007 in so far as not already in operation by S.R. 2006/464, art. 2(4)

38.—(1) Amend Article 61 (regulations) as follows.

(2) In paragraph (1)(b), for “or 51(1), (2) or (4)” substitute “ 51(1), (1A), (2) or (4), or 52(4A) or (4B) ”.

(3) Omit paragraph (1A).

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

“(2) Regulations shall not be made under Article 18(2) or 29A or paragraph 8 of Schedule 5 unless a draft of the regulations has been laid before, and approved by a resolution of, the Assembly.

(2A) Regulations made under Article 23A or paragraph (1)(b) shall be subject to affirmative resolution.

(2B) Regulations made under provisions of this Order other than those to which paragraphs (2) and (2A) apply shall be subject to negative resolution.”.

Commencement Information

19 Sch. 2 para. 38 wholly in operation at 1.4.2007; Sch. 2 para. 38 not in operation at date of making see art. 1(3); Sch. 2 para. 38(1)(3)(4) in operation at 1.12.2006 by S.R. 2006/464, art. 2(2), Sch. 2; Sch. 2 para. 38 in operation at 1.4.2007 in so far as not already in operation by S.R. 2006/464, art. 2(4)

39.—(1) Amend Article 62 (service of documents) as follows.

(2) In paragraph (1)(b)—

(a) omit “by the district valuer” in both places where it occurs;

(b) for “the valuation list” in both places where it occurs substitute “ a valuation list ”.

(3) In paragraph (2)—

(a) omit “of the Environment”;

(b) in sub-paragraph (a), for “that” substitute “ the ”.

40. In Schedule 2 (definitions relating to industrial hereditaments), in paragraph 1, in the definition of “industrial hereditament” for “for which the net annual value is apportioned under Article 44(2) as being” substitute “ which is ”.

41.—(1) Amend Schedule 5 (definition of “dwelling-house”, etc.) as follows.

(2) For paragraph 1 substitute the following paragraph—

“1. In this Order—

“dwelling-house” means, subject to paragraphs 2 to 5, a hereditament used wholly for the purposes of a private dwelling;

“private garage” has the meaning given by paragraph 6;

“private storage premises” has the meaning given by paragraph 7.”.

(3) In paragraph 2, after sub-paragraph (4), add the following sub-paragraph—

- “(5) The following shall be deemed not to be used for the purposes of a private dwelling—
- (a) so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 as is not in the occupation of the site operator;
 - (b) a caravan pitch which is a separate hereditament in the circumstances mentioned in that sub-paragraph but in relation to which the district valuer has not exercised the power conferred by that sub-paragraph.”.
- (4) In paragraph 3(a) and (b), after “garden,” insert “ park, pleasure ground, ”.
- (5) In paragraph 4(2), for “the hereditament, to the extent of so much of its net annual value as is apportioned to that part,” substitute “ that part ”.
- (6) After paragraph 4 insert the following paragraph—
- “**4ZA.**—(1) A hereditament or part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if it is—
- (a) held by the Secretary of State for the purposes of armed forces accommodation; and
 - (b) situated within the perimeter of a military establishment.
- (2) In this paragraph “military establishment” means an establishment used by any of Her Majesty’s forces.”.
- (7) Omit paragraph 4A.
- (8) In paragraph 5—
- (a) for “this Schedule” substitute “ paragraphs 1 to 4ZA ”;
 - (b) omit sub-paragraph (d).
- (9) After paragraph 5 add the following paragraphs—
- “**6.**—(1) In this Order “private garage” means, subject to sub-paragraph (2), a hereditament which is used wholly or mainly for the accommodation of a motor vehicle.
- (2) For the purposes of sub-paragraph (1) a hereditament which is used—
- (a) for the purposes of a trade or business; or
 - (b) by a charity, a public body or any other body that is not established or conducted for profit,
- is not a private garage.
- (3) In sub-paragraph (2)—
- “charity” means a body established for charitable purposes only;
- “public body” means—
- (a) a body established by or under a statutory provision; or
 - (b) a department of the Government of the United Kingdom.
- 7.**—(1) In this Order “private storage premises” means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage of domestic articles belonging to the residents.
- (2) In sub-paragraph (1)—
- “domestic articles” means—

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- (a) household stores and other articles for domestic use;
 - (b) light vehicles, whether mechanically-propelled or not;
- “residents” means persons residing in the dwelling-house or dwelling-houses referred to in sub-paragraph (1).

8. The Department may by regulations modify paragraphs 1 to 7.”.

Commencement Information

I10 Sch. 2 para. 41 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

42.—(1) Amend Schedule 6 (definitions of “material change of circumstances” and “the time of valuation”) as follows.

- (2) Omit paragraph 2.
- (3) In the heading to the Schedule—
 - (a) for “DEFINITIONS” substitute “ DEFINITION ”;
 - (b) omit “AND “THE TIME OF VALUATION””.

Commencement Information

I11 Sch. 2 para. 42 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

43.—(1) Amend Schedule 7 (rateable value of hereditaments) as follows.

(2) For paragraph 2 (hereditaments wholly exempt from rates) substitute the following paragraph—

“2.—(1) Where a hereditament is distinguished in the NAV list as wholly exempt from rates under that list, its rateable net annual value shall be nil.

(2) Where a hereditament is distinguished in the capital value list as wholly exempt from rates under that list, its rateable capital value shall be nil.”.

(3) Amend paragraph 3 (hereditaments partially exempt from rates) as follows—

(a) for sub-paragraph (1) substitute the following sub-paragraphs—

“(1) Where a hereditament is distinguished in the NAV list under Article 41 as partially exempt from rates under that list, its rateable net annual value shall be the whole of so much of its net annual value as is shown in that list under paragraph (3B) of that Article as apportioned to the use of the hereditament for other purposes (so far as relevant to its net annual value).

(1A) Where a hereditament is distinguished in the capital value list under Article 41 as exempt from rates under that list to one-half of the extent to which it is used for domestic purposes which are also exempting purposes, its rateable capital value shall be—

- (a) one-half of its capital value if it is wholly used for domestic purposes which are also exempting purposes; or
- (b) if an apportionment is shown in the capital value list under paragraph (3A) of that Article, the aggregate of—

- (i) one-half of so much of its capital value as is shown in the capital value list as apportioned to the use of the hereditament for domestic purposes which are also exempting purposes; and
 - (ii) the whole of so much of the capital value as is shown in the capital value list as apportioned to the use of the hereditament for other purposes (so far as relevant to its capital value).
- (1B) In sub-paragraphs (1) and (1A) “domestic purposes” and “exempting purposes” have the same meaning as in Article 41.”;
- (b) in sub-paragraph (2)—
 - (i) in head (b) for “valuation list” substitute “ NAV list ”;
 - (ii) for the words from “rateable value” to the end substitute “ rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 ”;
- (c) in sub-paragraph (3)—
 - (i) for “the valuation list” substitute “ the NAV list ”;
 - (ii) for the words from “rateable value” to the end substitute “ rateable net annual value shall be the same proportion of its net annual value as its rateable value was of its net annual value immediately before the commencement of the amendments of this sub-paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 ”;
- (d) in sub-paragraph (4)—
 - (i) for “the valuation list” substitute “ the NAV list ”;
 - (ii) for the words “rateable value” in both places where they occur substitute “ rateable net annual value ”;
- (e) after sub-paragraph (4) insert the following sub-paragraph—

“(4A) Where the original hereditament ceased to be so occupied before the commencement of the insertion of this paragraph by Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006, the second reference in sub-paragraph (4) to its rateable net annual value shall be construed as a reference to its rateable value.”.
- (4) For paragraph 3A substitute the following paragraph—

“3A. Where—

 - (a) only part of a hereditament is situated within an enterprise zone; and
 - (b) the hereditament is distinguished in the NAV list under Article 42(1B) as partially exempt from rates,

its rateable net annual value shall be so much of its net annual value as is shown in the NAV list as apportioned to that part of the hereditament which is not situated within an enterprise zone.”.
- (5) Amend paragraph 4 (industrial hereditaments) as follows—
 - (a) in sub-paragraph (2)—
 - (i) for “the valuation list” substitute “ the NAV list ”;
 - (ii) for “rateable value” substitute “ rateable net annual value ”;
 - (b) in sub-paragraph (3), for “rateable value” substitute “ rateable net annual value ”.
- (6) In paragraph 4A (freight-transport hereditaments), in sub-paragraph (2)—
 - (a) for “the valuation list” substitute “ the NAV list ”;

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

- (b) for “rateable value” substitute “ rateable net annual value ”.
- (7) In paragraph 4B (hereditaments occupied and used partly for industrial purposes or transport purposes and partly for other purposes)—
 - (a) for “valuation list” substitute “ NAV list ”;
 - (b) for “rateable value” substitute “ rateable net annual value ”.
- (8) In the heading to that Schedule, “for “VALUE” substitute “ VALUES ”.

Commencement Information

I12 Sch. 2 para. 43 wholly in operation at 1.12.2006, see art. 1(3) and S.R. 2006/464, art. 2(2), Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch)

- 44.**—(1) Amend paragraph 4 of Schedule 8 (incidence of rates) as follows.
- (2) In sub-paragraph (1)—
 - (a) for “if the rateable value is reduced” substitute “ if the amount payable by way of rates is reduced in consequence of the alteration; ”
 - (b) for “if the rateable value is increased” substitute “ if the amount payable by way of rates is increased in consequence of the alteration ”;
 - (c) omit the words “at the rate in the pound current for the time being”.
 - (3) After sub-paragraph (1) insert the following sub-paragraph—
 - “(1A) For the purposes of sub-paragraph (1)(a) the rateable value of a hereditament is altered if—
 - (a) the rateable net annual value or the rateable capital value is altered;
 - (b) the hereditament becomes liable, or ceases to be liable, to be valued upon an estimate of its net annual value or its capital value.”.

- 45.**—(1) Amend Schedule 8A (unoccupied hereditaments) as follows.
- (2) In paragraph 3(5), omit head (ii).
 - (3) In paragraph 5(2)—
 - (a) for “65” in both places where it occurs substitute “ 80 ”;
 - (b) for “valuation list” in both places where it occurs substitute “ NAV list ”.
 - (4) In paragraph 6(1), for “the disabled)” substitute “ persons with a disability) ”.
 - (5) In paragraph 8(1), for “59” substitute “ 58 ”.

- 46.**—(1) Amend Schedule 9 (payment of rates on dwellings by instalments) as follows.
- (2) In paragraph 5, omit “(apart from any rebate under Article 28)”.
 - (3) In the heading to that Schedule, omit “ON DWELLINGS”.

47. ^{F3}

Textual Amendments

F3 Sch. 2 para. 47 repealed (14.12.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), ss. 18, 19(1), Sch. 2; S.R. 2009/375, art. 2(2), Sch. 2

- 48.**—(1) Amend Schedule 12 (basis of valuation) as follows.
- (2) In Part I (general rule)—
- (a) in paragraph 2(1)—
- (i) for “the valuation list” where it first occurs substitute “ a valuation list ”;
- (ii) for “the valuation list” in the second place where it occurs substitute “ “that list ”;
- (b) omit paragraph 3.
- (3) In paragraph 1 of Part 1A (sporting rights), after sub-paragraph (2) insert the following sub-paragraph—
- “(2A) For the purposes of determining the capital value of the hereditament, the right of sporting shall be treated as if it did not exist.”.
- (4) In Part II (farmhouses etc.), the existing provision shall become paragraph 1 and after it add the following paragraph—
- “**2.** The capital value of a house occupied and used as mentioned in paragraph 1 shall be estimated on the assumption (in addition to those mentioned in Part I) that the house will always be so occupied and used.”.
- ^{F4}(5)
- (6) In Part XIII (caravan sites)—
- (a) omit paragraph 2(2) and (3);
- (b) in paragraph 3(1), for “valuation list” substitute “ NAV list ”.

Textual Amendments

F4 Sch. 2 para. 48(5) repealed (1.4.2015) by [Rates \(Amendment\) Act \(Northern Ireland\) 2009 \(c. 8\), s. 19\(1\)](#), [Sch. 2](#); [S.R. 2014/306, art. 2, Sch.](#)

Commencement Information

I13 Sch. 2 para. 48 wholly in operation at 1.4.2007; Sch. 2 para. 48 not in operation at date of making see art. 1(3); Sch. 2 para. 48(1)(3)(4)(6) in operation for certain purposes at 1.12.2006 by [S.R. 2006/464, art. 2\(2\)](#), [Sch. 2](#) (with transitional provisions in [S.R. 2006/468, art. 3\(1\)](#), [Sch.](#)); Sch. 2 para. 48 in operation at 1.4.2007 in so far as not already in operation by [S.R. 2006/464, art. 2\(4\)](#)

- 49.**—(1) Amend Schedule 14 (distinguishment of industrial hereditaments and freight-transport hereditaments) as follows.
- (2) In paragraph 2(1) for “valuation list” substitute “ NAV list ”.
- (3) In paragraph 3—
- (a) in sub-paragraph (1)—
- (i) for “valuation list” substitute “ NAV list ”;
- (ii) at the end add “ (so far as relevant to its net annual value) ”;
- (b) in sub-paragraph (2), for “valuation list” substitute “ NAV list ”.
- 50.** In Part II of Schedule 16 (transitional provisions, etc.), in paragraph 5, for “valuation list within the meaning of this Order” substitute “ NAV list or the capital value list ”.

Changes to legislation:

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