2003 No. 186

RATES

Valuation (Water Undertaking) Regulations (Northern Ireland) 2003

21st March 2003 1st April 2003 Coming into operation

The Department of Finance and Personnel(a), in exercise of the powers conferred on it by Article 37(4) of the Rates (Northern Ireland) Order 1977(b), and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Valuation (Water Undertaking) Regulations (Northern Ireland) 2003 and shall come into operation on 1st April 2003.

Interpretation

- 2.—(1) In these Regulations any reference to hereditaments used for any purpose includes a reference to hereditaments which are unused but in relation to which it appears that when next in use they will be used for such a purpose.
 - (2) In these Regulations –
 - "the 1973 Order" means the Water and Sewerage Services (Northern Ireland) Order 1973(c);
 - "main" has the same meaning as in the 1973 Order;
 - "sewage treatment works" has the same meaning as in the 1973 Order;
 - "statutory duty" in relation to the Department means its duty under Article 3 of the 1973 Order;
 - "water fittings" includes pipes (other than mains), taps, cocks, valves, ferrules, cisterns, baths, water closets, soil pans and other similar apparatus (other than meters) used in any particular place in connection with the supply of water to and use of water in that place.

Water Service

- 3.—(1) Anything which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is –
 - (a) occupied by or, if unoccupied, owned by the Department for the purposes of its statutory duty; and

⁽a) Formerly the Department of Finance and Personnel. See S.I. 1982/338 (N.I. 6) Article 3

 ⁽b) S.I. 1977/2157 (N.I. 28); Article 37(4) was substituted by Article 6(1) of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/162 (N.I. 25))
 (c) S.I. 1973/70 (N.I. 2)

- (b) occupied by any reservoir, water treatment plant, water pumping station, depot, pipelines or other apparatus used for the supply, distribution or treatment of water for a purpose connected with or ancillary thereto.
- (2) Paragraph (1)(b) does not include –
- (a) any water fittings;
- (b) any property used for the purposes of a sewage treatment works; or
- (c) any office premises unless they are situate on operational land.
- (3) In this regulation "operational land", in relation to the Department, means land which is used for any purpose referred to in paragraph (1)(b) not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for that particular purpose.

Sealed with the Official Seal of the Department of Finance and Personnel on 21st March 2003.

(L.S.) Brian McClure
A senior officer of the Department of Finance and Personnel

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations provide that specified property used for the supply, distribution or treatment of water occupied, or, if unoccupied, owned by the Department of Regional Development which would, apart from these Regulations, be more than one hereditament shall be treated as one hereditament.

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