STATUTORY RULES OF NORTHERN IRELAND

2007 No. 150

RATES

The Rates (Appeals) Regulations (Northern Ireland) 2007

Made - - - -	*9th March 2007*
Coming into operation	*1st April 2007*

The Department of Finance and Personnel(**1**) makes the following Regulations in exercise of the powers conferred by Articles 53(1) and 54(4) of the Rates (Northern Ireland) Order 1977(**2**):

Citation and commencement

1. These Regulations may be cited as the Rates (Appeals) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

Interpretation

2. In these Regulations—

(a) any reference to a numbered Article shall be construed as a reference to the Article bearing that number in the Rates (Northern Ireland) Order 1977; and

(b) any reference to an appeal under Article 51(**3**) includes a reference to an application to the Commissioner for a review of an alteration of a valuation list under Article 51(2) and references in Schedule 1 to an appeal under Article 51 against an alteration of a valuation list and to an appellant shall be construed accordingly.

Exception from transfer of appeals to the Lands Tribunal

3. Article 53(1) (Power of Commissioner to transfer appeal to Lands Tribunal) shall not apply in the case of an appeal set out in Schedule 1.

(**1**) Formerly the Department of Finance; *see*S.I. 1982/338 (N.I. 6) Article 3

(**2**) S.I. 1977/2157 (N.I.28); Article 53(1) was amended by Article 32 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I.18)) and Article 54 was substituted by Article 33 of that Order

(**3**) Article 51 was amended by Article 8(6) of the Rates Amendment (Northern Ireland) Order 1979, S.I. 1979/297 (N.I.4), by Schedule 3 to the Departments (Northern Ireland) Order 1982 S.I. 1982/338 (N.I.6), and by paragraph 32 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006

Prescribed appeals

4. The appeals set out in Schedule 2 are prescribed for the purposes of Article 54(4)(a) (prescribed appeals) and accordingly the Valuation Tribunal is "the appropriate Tribunal" in relation to such appeals.

Sealed with the Official Seal of the Department of Finance and Personnel on 9th March 2007

L.S.

Brian McClure
A senior officer of the Department of Finance and Personnel