STATUTORY RULES OF NORTHERN IRELAND

2003 No. 129

RATES

Valuation for Rating (Docks) Order (Northern Ireland) 2003

Made - - - - 4th March 2003
To be laid before Parliament under paragraph 7(3) of the Schedule to the Northern Ireland Act 2000

Coming into operation 1st April 2003

The Department of Finance and Personnel(**1**), in exercise of the powers conferred on it by Articles 2(2)(**2**) and 39(2) and (3) of, and paragraph 8 of Part X of Schedule 12 to, the Rates (Northern Ireland) Order 1977(**3**) and of every other power enabling it in that behalf, and after consultation with the Northern Ireland Local Government Association (being an Association which appears to the Department to be representative of district councils), hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Valuation for Rating (Docks) Order (Northern Ireland) 2003 and shall come into operation on 1st April 2003.

Amendment of Part X of Schedule 12 to the Rates (Northern Ireland) Order 1977

2. For paragraphs 2 to 7 of Part X of Schedule 12 to the Rates (Northern Ireland) Order 1977 there shall be substituted the paragraphs set out in the Schedule.

Revocation

3. The Valuation for Rating (Docks) Order (Northern Ireland) 1997(**4**) is hereby revoked.

(**1**) Formerly the Department of Finance. *See*S.I.1982/338 (N.I. 6) Article 3
(**2**) *See* the definition of "the Department"
(**3**) S.I. 1977/2157 (N.I. 28); Part X of Schedule 12 was amended by Article 23 of, and Part I of Schedule 1 to, the Companies Consolidation (Consequential Provisions) (Northern Ireland) Order 1986 (S.I. 1986/1035 (N.I. 9)) and by S.R. 1997 No. 83
(**4**) S.R. 1997 No. 83

Sealed with the Official Seal of the Department of Finance and Personnel on 4th March 2003.

V. N. Hewitt
A senior officer of the
Department of Finance and Personnel

SCHEDULE Article 2

NEW PARAGRAPHS 2 TO 7 OF PART X OF SCHEDULE 12 TO THE RATES (NORTHERN IRELAND) ORDER 1977

"2.—(1) This Part shall not apply –

(a) where the relevant income of the dock undertaking was not more than £1,000,000 –

(i) in any accounting period of twelve months ending during the year ending on 31st March 2001, or, if there is none;

(ii) if there is an accounting period of any other length which ends in that year, in the period of twelve months which ends with the last day of the last such accounting period, or, if there is none;

(iii) in the twelve months ending with 31st March 2001; or

(b) where the persons carrying on the dock undertaking use the dock exclusively or mainly for the purpose of bringing or receiving goods –

(i) manufactured or produced by them; or

(ii) to be used by them for the manufacture or production of goods or electricity; or

(iii) to be sold by them; or

(iv) manufactured or produced by an associated body, and to be sold by that body.

(2) For the purposes of sub-paragraph (1)(b), a body shall be treated as the associated body of any persons if –

(i) it is a body corporate in relation to which those persons directly or indirectly own or control not less than 51 per cent. of its issued share capital; or

(ii) it is a body corporate in relation to which those persons and any other associated body or bodies of theirs directly or indirectly own or control not less than 51 per cent. of its issued share capital.

3. Other than for the purposes of the calculation of relevant income or relevant expenditure, this Part does not apply to a hereditament occupied by the persons carrying on a dock undertaking which does not consist exclusively of operational land.

4. In this Part –

"accounting period" in relation to an undertaking, means the period by reference to which the accounts of the undertaking are compiled;

"adjusted balance" in relation to an undertaking and a period, means 92.5 per cent. of the adjusted income of the undertaking for the period less 100 per cent. of its adjusted expenditure for the period;

"adjusted expenditure" in relation to an undertaking and a period, means the amount of relevant expenditure of the undertaking for the period multiplied by

$$\frac{۴}{۲}$$

and "adjusted income" in relation to an undertaking and a period means the amount of relevant income of the undertaking for that period multiplied by

$$\frac{۴}{۲}$$

where –