STATUTORY RULES OF NORTHERN IRELAND

2003 No. 76

RATES

The Railways (Rateable Value) Order (Northern Ireland) 2003

Made - - - - 14th February 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 5 of Part IV 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 Railways (Rateable Value) Order (Northern Ireland) 2003 and shall come into operation on 1st April 2003.

Interpretation

2.—(1) In this Order –

"the Company" means the Northern Ireland Railways Company Limited; and

"relevant preceding year" means the year preceding the year in question.

(2) Any reference in this Order to Part IV means Part IV of Schedule 12 to the Rates (Northern Ireland) Order 1977.

Application of Order

3. Subject to Articles 4 to 8, Part IV shall cease to apply to the hereditaments mentioned in paragraph 1 of that Part.

(**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); paragraph 5 of Part IV of Schedule 12 was amended by Article 12(c) of the Rates (Amendment) (Northern Ireland) Order 1996, (S.I. 1996/3162 (N.I. 25))

Application of Part IV

4. Subject to Articles 5 to 8, Part IV shall apply to any property which is, or which may become, liable to a rate and which is occupied by the Company, for the purposes of its undertaking but which is not –

(a) an hotel, refreshment room, dwelling-house, residence, town office or town receiving depot;

(b) used and occupied for the purposes of subsidiary services (other than those connected with the local collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) carried on by the Company for the purpose of road, sea or other transport; or

(c) a store, building or other premises let by the Company or, if unused, capable of being so let.

Net annual value

5. Subject to Article 8, Articles 6 and 7 shall have effect for the purposes of determining the net annual value of the hereditament consisting of the properties to which Part IV applies and, accordingly, paragraphs 2 to 4 of Part IV shall not apply in relation to that hereditament.

6. For the year ending 31st March 2004, the net annual value of the hereditament consisting of the properties to which Part IV applies shall be £1,280,000.

Redetermination of net annual value

7. For the year ending 31st March 2005 and each subsequent year, the net annual value of the hereditament consisting of the properties to which Part IV applies shall be calculated in accordance with the formula: –

$$£1{,}280{,}000 \times \frac{O}{K}$$

where –

O is the total length of railway track measured in kilometres, as at 31st March in the relevant preceding year, occupied by the Company and used primarily for the conveyance of railway traffic; and

K is the total length of railway track measured in kilometres, as at 31st March 2003, occupied by the Company and used primarily for the conveyance of railway traffic.

8. Where a hereditament consists partly of a property to which Part IV applies and partly of other property, Articles 6 and 7 shall not apply for the purposes of determining the net annual value of the part of the hereditament consisting of the other property.

Apportionment of net annual value

9. The net annual value specified in Article 6 or determined in accordance with Article 7 shall for each year be apportioned among the districts in accordance with the formula:–

$$A \times \frac{B}{C}$$

where –