STATUTORY INSTRUMENTS

1983 No. 767 (N.I. 10)

The Rates (Amendment No. 2) (Northern Ireland) Order 1983

- - - - - - *18 May 1983*

Title and commencement

1.—(1) This Order may be cited as the Rates (Amendment No. 2) (Northern Ireland) Order 1983.

(2) This Order shall be deemed to have come into operation on 1st April 1983.

Interpretation

2. The Interpretation Act (Northern Ireland) 1954 shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

Exemption from rates for industrial hereditaments (except fishing hereditaments)

3.—(1) In Schedule 7 to the Rates (Northern Ireland) Order 1977 (rateable value of hereditaments), after paragraph 3A and the subsequent cross-heading there shall be inserted the following paragraph—

"**4.**—(1) This paragraph applies to industrial hereditaments other than those mentioned in paragraph 5.

(2) Where a hereditament to which this paragraph applies is distinguished in the valuation list as being occupied and used wholly for industrial purposes, its rateable value shall be nil.".

(2) In consequence of paragraph (1), for paragraph 4 of the said Schedule there shall be substituted the following paragraphs—

"**4A.**—(1) This paragraph applies to freight-transport hereditaments.

(2) Where a hereditament to which this paragraph applies is distinguished in the valuation list as being occupied and used wholly for transport purposes, its rateable value shall be one-quarter of its net annual value.

4B.—(1) Where a hereditament to which paragraph 4 or paragraph 4A applies is distinguished in the valuation list as being occupied and used partly for industrial purposes or transport purposes and partly for other purposes, its rateable value shall be the aggregate of—

(a) one quarter of so much of its net annual value as is shown in the list as apportioned to the occupation and use of the hereditament for transport purposes, if any; and