STATUTORY INSTRUMENTS

1983 No. 421 (N.I. 7)

The Rates (Amendment) (Northern Ireland) Order 1983

- - - - - - *16th March 1983*

Title and commencement

1.—(1) This Order may be cited as the Rates (Amendment) (Northern Ireland) Order 1983.

(2) This Order shall come into operation on 1st April 1983.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954[F1] shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order "the principal Order" means the Rates (Northern Ireland) Order 1977[F2].

Annotations:

F1 1954 c. 33 (N.I.).

F2 1977 NI 28

Rate no longer to be collected in equal moieties

3.—(1) Article 9 (3) (b) of the principal Order (rate for a year may be collected in equal moieties) is hereby repealed.

(2) The following provisions of the principal Order (which refer to the collection of rates in moieties) are hereby repealed, namely—

(a) in Article 2 (2) in the definition of "rate" the words "moieties or" and "moiety or";

(b) in Article 20 (4) (a) the words "(or, if the rate is collected in moieties, half the period for which the moiety is payable)".

Discount on rates on dwellings

4.—(1) Article 30 of the principal Order (discount of 2½% on rates on dwelling if net amount due is paid either in a single sum or in moieties before specified date) shall have effect subject to the following provisions of this Article.

(2) In paragraph (1) for the words "either in a single sum or in the moieties mentioned in Article 9 (3) (b) before such date or respective dates" there shall be substituted the words " in a single sum before such date ".

(3) In paragraph (2) for "2½%" there shall be substituted " 4% ".

(4) After paragraph (2) there shall be inserted the following paragraphs—

"(2A) The Department may by order direct that for the percentage mentioned in paragraph (2) there shall be substituted such other percentage as may be specified in the order.

(2B) An order under paragraph (2A) shall be subject to affirmative resolution and shall have effect from the beginning of the year after that in which it is made." .

Exemption from rates of certain hereditaments in enterprise zones

5.—(1) In Article 42 of the principal Order (hereditaments exempt from rates) for paragraphs (1A) and (1B) there shall be substituted the following paragraphs—

"(1A) There shall be distinguished in the valuation list as exempt from rates in accordance with paragraph (1B) any hereditament which—

(a) is situated, or part of which is situated, in an enterprise zone; and

(b) is not—

(i) a dwelling-house, or a private garage or private storage premises (within the meaning of Article 27);

(ii) occupied by a body specified in Schedule 13; or

(iii) occupied for the purposes of a public utility undertaking,

(1B) The hereditament shall be distinguished as exempt as follows, namely—

(a) where it is situated wholly within an enterprise zone, it shall, subject to sub-paragraph (c), be distinguished as wholly exempt;

(b) where part only of it is situated within an enterprise zone, it shall, subject to sub-paragraph (c), be distinguished as exempt as to the whole of the extent to which it is so situated;

(c) where, though not a dwelling-house, it is used partly for the purposes of a private dwelling, it shall be distinguished as exempt in accordance with sub-paragraph (a) or (b) only to the extent to which it is used for other purposes.

(1C) Where part only of the hereditament is situated within an enterprise zone, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the part which is situated within the enterprise zone and the part which is not.

(1D) Where part only of the hereditament is situated within an enterprise zone and the hereditament, though not a dwelling house, is used partly for the purposes of a private dwelling, the net annual value of the hereditament apportioned under paragraph (1C) to the part which is situated within the enterprise zone shall be further apportioned by the Commissioner or the district valuer between the use of that part of the hereditament for the purposes of a private dwelling and its use for other purposes.

(1E) An apportionment under paragraph (1C) or (1D) shall be shown in the valuation list." .

(2) [F3] . . . . . .

(3) In Article 2 (2) of the principal Order there shall be inserted at the appropriate place in alphabetical order—

""enterprise zone" means an area for the time being designated as an enterprise zone under the Enterprise Zones (Northern Ireland) Order 1981" .

(4) Article 17 of the Enterprise Zones (Northern Ireland) Order 1981[F4] is hereby repealed.