1973. No. 48 **[C]**

RATES (NORTHERN IRELAND) ORDER 1972

Transitional Provisions

ORDER, DATED 27TH FEBRUARY 1973, MADE BY THE MINISTRY OF FINANCE UNDER THE RATES (NORTHERN IRELAND) ORDER 1972.

The Ministry of Finance on behalf of the Secretary of State and in exercise of the powers conferred by Schedule 18, Part I, paragraph 17 of the Rates (Northern Ireland) Order 1972(a) hereby makes the following Order—

Citation and interpretation

1.—(1) This Order may be cited as the Rates (Northern Ireland) Order 1972 (Transitional Provisions) Order (Northern Ireland) 1973.

(2) In this Order—

"existing local authority" has the same meaning as in Part IX of the Local Government Act (Northern Ireland) 1972(b);

"the Order" means the Rates (Northern Ireland) Order 1972;

"the transitional period" means the period of six months ending on 30th September 1973.

Temporary modifications of the Order

2. During the transitional period the provisions of the Order specified in Schedule 1 shall have effect subject to the modifications there specified (being modifications applying those provisions for the purposes of rates made by existing local authorities for that period or adapting those provisions to take account of any transferred provision relating to the valuation of hereditaments, other than a provision of the Order, which is in force during that period), and in that Schedule any reference to an Article, and any reference to a Schedule except where it is expressed to be a reference to a Schedule to some other transferred provision, is a reference to an Article of or a Schedule to the Order.

Modifications of Schedule 18 to the Order

3. Schedule 18 to the Order shall have effect subject to the modifications specified in Schedule 2.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 27th day of February 1973.

(L.S.)

David Clement,
Assistant Secretary.

(a) S.I. 1972/1633 (N.I. 16). (b) 1972. c. 9 (N.I.).

SCHEDULES

SCHEDULE 1

Article 2

TEMPORARY MODIFICATIONS OF THE ORDER

Effect of alteration in valuation list

1.—(1) Paragraphs (2) and (3) of Article 13 (determination of appropriate date for alteration to take effect for rating purposes) shall have effect in relation to any hereditament as if any reference to the Ministry were a reference to the existing local authority having the power of making a rate in respect of that hereditament.

(2) Paragraph (6) of that Article (application of the Article where the owner is rated instead of the occupier) shall have effect as if for the words from "under Article 20" to "Article 21" there were substituted the words "under section 17 of the Local Government Act (Northern Ireland) 1934 or any corresponding provision of a local Act".

Rateable value

2. Article 17 and Schedule 8 shall have effect for determining the rateable value of hereditaments for the purposes of rates made by an existing local authority for the transitional period.

Basis of valuation

3. Article 39 and Schedule 14 (valuation to be made by reference to net annual value, except in certain cases) shall have effect subject to section 2 of and Schedule 1 to the Valuation Acts Amendment Act (Northern Ireland) 1932(c) (valuation of agricultural hereditaments).

Supplementary provisions as to alterations, etc.

4. Article 56(1) (rights in relation to revisions, etc., of owner chargeable to rates) shall have effect as if for the words from "under Article 20" to "Article 21" there were substituted the words "instead of the occupier under section 17 of the Local Government Act (Northern Ireland) 1934 or any corresponding provision of a local Act."

Definitions relating to industrial hereditaments

5.—(1) In the definition of "industrial hereditament" in Schedule 2, paragraph (*a*) shall have effect as if for the words from "exclusive" to "poultry buildings" there were substituted the words "not being an agricultural hereditament, and exclusive of such part of the hereditament as may be distinguished as an agricultural hereditament or under section 1 of the Rating and Valuation Act (Northern Ireland) 1972(d) and exclusive of any dwelling house occupied together with an agricultural hereditament".

(2) In sub-paragraph (1) "agricultural hereditament" has the meaning assigned to it by section 2(1) of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928(e).

Temporary provisions as to valuation of shops, offices, etc.

6. Paragraph 1 of Part IX of Schedule 14 (application of the Part to hereditaments, with certain exceptions) shall have effect as if after paragraphs (*a*) to (*c*) (which specify those exceptions) there were inserted the following paragraphs—

"(*d*) agricultural land within the meaning of the Valuation Acts Amendment Act (Northern Ireland) 1932;

(*e*) agricultural buildings within the meaning of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928;

(*f*) anything distinguished under section 1 of the Rating and Valuation Act (Northern Ireland) 1972.".

(c) 21 & 22 Geo. 5. c. 26 (N.I.).
(d) 1972. c. 8 (N.I.).
(e) 18 & 19 Geo. 5. c. 30 (N.I.).