

**2008 No. 226**

**RATES**

**The Valuation (Water Undertaking) Regulations (Northern Ireland) 2008**

*Made* - - - -

*23rd May 2008*

*Coming into operation* -

*7th July 2008*

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 37(4) of the Rates (Northern Ireland) Order 1977(a).

**Citation and commencement**

1. These Regulations may be cited as the Valuation (Water Undertaking) Regulations (Northern Ireland) 2008 and shall come into operation on 7th July 2008.

**Interpretation**

2.—(1) In these Regulations any reference to hereditaments used for any purpose includes a reference to hereditaments which are unused but in relation to which it appears that when next in use they will be used for such a purpose.

(2) In these Regulations—

“the 2006 Order” means the Water and Sewerage Services (Northern Ireland) Order 2006(b);

“meter” has the same meaning as in the 2006 Order;

“waste water treatment works” has the same meaning as in the 2006 Order;

“water fittings” includes pipes (other than water mains), taps, cocks, valves, ferrules, cisterns, baths, water closets, soil pans and other similar apparatus (other than meters) used in any particular place in connection with the supply of water to and use of water in that place;

“water main” has the same meaning as in the 2006 Order.

**Northern Ireland Water Limited**

3.—(1) Anything which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is—

- (a) occupied by or, if unoccupied, owned by Northern Ireland Water Limited for the purposes of its duties as a water undertaker under Part 1V of the 2006 Order; and

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(a) S.I. 1977/2157 (N.I. 28); Article 37(4) was substituted by Article 6(1) of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25))

(b) S.I. 2006/3336 (N.I. 21)

- (b) occupied by any reservoir, water treatment plant, water pumping station, depot, pipelines or other apparatus used for the supply, distribution or treatment of water or for a purpose connected with or ancillary thereto.

(2) Paragraph (1)(b) does not include—

- (a) any water fittings;
- (b) any property used for the purposes of a waste water treatment works; or
- (c) any office premises unless they are situate on operational land.

(3) In this regulation “operational land”, in relation to Northern Ireland Water Limited, means land which is used for any purpose referred to in paragraph (1)(b) not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for that particular purpose.

### **Revocation**

- 4. The Valuation (Water Undertaking) Regulations (Northern Ireland) 2003<sup>(a)</sup> are revoked.

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<sup>(a)</sup> S.R. 2003 No. 186

Sealed with the Official Seal of the Department of Finance and Personnel on 23rd May 2008



*Brian McClure*

A senior officer of the Department of Finance and Personnel

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations provide that specified property used for the supply, distribution or treatment of water occupied, or, if unoccupied, owned by Northern Ireland Water Limited which would, apart from these Regulations, be more than one hereditament shall be treated as one hereditament.

The Regulations also revoke the Valuation (Water Undertaking) Regulations (Northern Ireland) 2003.