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STATUTORY RULES OF NORTHERN IRELAND

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**2012 No. 47**

**RATES**

**The Rates (Microgeneration) Order (Northern Ireland) 2012**

*Made* - - - - *16th February 2012*

*Coming into operation* - *1st April 2012*

The Department of Finance and Personnel makes the following Order in exercise of the powers conferred by Article 39(2) and (3) of, and paragraph 4 of Part III of Schedule 12 to, the Rates (Northern Ireland) Order 1977(a).

In accordance with Article 39(3)(b) of that Order it has consulted with the Northern Ireland Local Government Association (being an association which appears to the Department to be representative of district councils).

**Citation and commencement**

1. This Order may be cited as the Rates (Microgeneration) Order (Northern Ireland) 2012 and shall come into operation on 1st April 2012.

**Amendment of the Rates (Northern Ireland) Order 1977**

2.—(1) The Rates (Northern Ireland) Order 1977 shall be amended in accordance with paragraphs (2) and (3).

(2) In Article 2(2) after the definition of “levy” there shall be inserted the following definition—

““microgeneration capacity” means the capacity of plant or machinery to generate electricity or to produce heat where—

- (a) in generating electricity or, as the case may be, producing heat, the plant or machinery relies wholly or mainly on one or more of the following sources of energy or technologies—
  - (i) biomass;
  - (ii) biofuels;
  - (iii) fuel cells;
  - (iv) photovoltaics;
  - (v) water (including waves and tides);

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(a) S.I. 1977/2157 (N.I.28), Article 39 was amended by Article 7 of the Local Government, Planning and Land (Northern Ireland) Order 1981, S.I. 1981/437 (N.I. 13) and by paragraph 18 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006, S.I. 2006/2954 (N.I. 18); paragraph 4 of Part III of Schedule 12 was amended by Article 12(b)(i) of the Rates (Amendment) (Northern Ireland) Order 1996, S.I. 1996/3162 (N.I. 25)

- (vi) wind;
  - (vii) solar power;
  - (viii) geothermal sources;
  - (ix) heat from air, water or the ground;
  - (x) combined heat and power systems; and
  - (b) the capacity of the plant or machinery to generate electricity or, as the case may be, to produce heat does not exceed—
    - (i) 50 kilowatts, in relation to the generation of electricity; and
    - (ii) 45 kilowatts thermal, in relation to the production of heat;”.
- (3) In paragraph 3 of Part III of Schedule 12(a)—
- (a) in Class 1 for “(other than excepted plant and machinery)” there shall be substituted—
 

“(except to the extent that plant and machinery has microgeneration capacity and excluding excepted plant and machinery)”.
  - (b) in Class 2 for “Plant” where it first occurs there shall be substituted—
 

“Except to the extent that plant or machinery has microgeneration capacity, plant”.
  - (c) in Class 3 at the beginning for “The following items—” there shall be substituted—
 

“Except to the extent that they have microgeneration capacity, the following items—”
  - (d) in Class 4 after (b) insert—
 

“(ba) so much of any item as has microgeneration capacity;”.

Sealed with the Official Seal of the Department of Finance and Personnel on 16th February 2012



*Brian McClure*  
A senior officer of the Department of Finance and Personnel

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(a) Paragraph 3 of Part III of Schedule 12 was substituted by S.R. 2003 No. 31 and amended by S.R. 2007 No. 180

## **EXPLANATORY NOTE**

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

Paragraph 3 of Part III of Schedule 12 to the Rates (Northern Ireland) Order 1977 lists the classes of plant and machinery which are deemed to be part of a hereditament for the purposes of valuation for rating. This Order amends paragraph 3 of Part III of Schedule 12 in respect of the various classes of plant and machinery listed therein to provide that to the extent that the plant or machinery has microgeneration capacity (as defined in the Order) that capacity is not taken into account in a valuation for rating purposes.

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*Order laid before the Assembly under Article 39(3) of the Rates (Northern Ireland) Order 1977  
and subject to affirmative resolution procedure of the Assembly*

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