**EXPLANATORY MEMORANDUM TO**

**THE VALUATION TRIBUNAL (AMENDMENT) RULES (NORTHERN IRELAND) 2010**

**S.R. 2010 No. 104**

## 1. General

1.1 This explanatory memorandum has been prepared by the Ministry of Justice (Northern Ireland Court Service) and is laid before Parliament by Command of Her Majesty.

## 2. Purpose of the instrument

2.1 These Rules amend the Valuation Tribunal Rules (Northern Ireland) 2007 (S.R. 2007 No. 182 as amended by S.R. 2008 No. 153) in consequence of a new right of appeal to the Northern Ireland Valuation Tribunal ("the Valuation Tribunal") in relation to a new rate reduction scheme under the Rate Relief (Energy Efficiency Homes Scheme) Regulations (Northern Ireland) 2010 (S.R. 2010 No. 67) and a new rate relief scheme under the Rate Relief (Low-Carbon Homes Scheme) Regulations (Northern Ireland) 2010 (S.R. 2010 No. 66).

## 3. Matters of special interest to the Joint Committee on Statutory Instruments

3.1 None.

## 4. Legislative Context

4.1 The Valuation Tribunal Rules (Northern Ireland) 2007 regulate the exercise of rights of appeal to the Valuation Tribunal and prescribe the practice and procedure in relation to proceedings before the Valuation Tribunal.

4.2 The Rate Relief (Energy Efficiency Homes Scheme) Regulations (Northern Ireland) 2010 (S.R. 2010 No. 67) provide for a one-off rate reduction for owner occupiers who make certain energy efficiency improvements to their home. By virtue of regulation 9(1) of these Regulations, the Valuation Tribunal will hear appeals against the result of a review by the Department of Finance and Personnel ("the Department") of a decision made by it in relation to an application for a rate reduction under the Regulations.

4.3 The Rate Relief (Low-Carbon Homes Scheme) Regulations (Northern Ireland) 2010 (S.R. 2010 No. 66) provide for a period of full rate relief for the first occupiers of low-carbon or zero-carbon homes. By virtue of regulation 10(1) of these Regulations, the Valuation Tribunal will hear appeals against the result of a review by the Department of a decision made by it in relation to an application for a rate reduction under the Regulations.

4.4 These Rules amend the Valuation Tribunal Rules 2007 to make provision for the Valuation Tribunal to hear appeals under the two new schemes.

## 5. Territorial Extent and Application

5.1 The Rules apply only to Northern Ireland.

## 6. European Convention on Human Rights

6.1 As the Rules are subject to negative resolution procedure and do not amend primary legislation, no statement is required.

## 7. Policy background

7.1 The decision to introduce the Energy Efficiency Homes Scheme and the Low-Carbon Homes Scheme emerged from the consultation exercise associated with the review of the new domestic rating system introduced in April 2007. Policy proposals for both schemes were published in a consultation document in July 2008 (The Review of Domestic Rating Green Rebates Public Consultation Document). The result of this consultation was published in a consultation report in January 2009.

7.2 The Valuation Tribunal was established in April 2007, at the same time as the new domestic rating system and hears appeals against valuation decisions of the Commissioner of Valuation for Northern Ireland in respect of domestic properties and decisions of the Department in respect of rates rebates for properties with special facilities for persons with a disability, rates relief for persons in education and rates rebates for pensioners living alone.

7.3 In light of this, it was decided that the Valuation Tribunal would be the most appropriate body to hear appeals against the result of reviews carried out by the Department in relation to the new Energy Efficiency and Low-Carbon Homes Schemes.

7.4 These Rules make some minor amendments to the Valuation Tribunal Rules (Northern Ireland) 2007 to take account of the above new appeals to the Valuation Tribunal. The procedure to be followed for such appeals will be the same as that already prescribed for other appeals to the Valuation Tribunal.

## 8. Consultation outcome

8.1 No public consultation was undertaken in relation to these Rules.

## 9. Guidance

9.1 The Rules will be published on the Northern Ireland Court Service website.

## 10. Impact

10.1 There is no impact on business, charities or voluntary bodies.

10.2 There is no impact on the public sector.

10.3 An Impact Assessment has not been prepared for this instrument.

## 11. Regulating small business

11.1 The legislation does not apply to small business.

## 12. Monitoring & review

12.1 The operation of the Rules will be kept under review by the Northern Ireland Court Service.

## 13. Contact

13.1 Helen Fullerton at the Northern Ireland Court Service (Tel: 028 9072 8906 or email helenfullerton@courtsni.gov.uk) can answer any queries regarding these Rules.

13.2 Veronica Holland at the Department of Finance and Personnel (Rating Policy) (Tel: 028 9185 8018 or email veronica.holland@dfpni.gov.uk) can answer any queries regarding the subordinate legislation giving effect to the introduction of the Energy Efficiency and Low-Carbon Homes Schemes.