

**NORTHERN IRELAND VALUATION TRIBUNAL**  
**THE RATES (NORTHERN IRELAND) ORDER 1977 (AS AMENDED) AND THE**  
**VALUATION TRIBUNAL RULES (NORTHERN IRELAND) 2007 (AS AMENDED)**

**CASE REFERENCE NUMBER: NIVT 8/22**

**CAD – APPELLANT**

**AND**

**DEPARTMENT OF FINANCE – RESPONDENT**

**Northern Ireland Valuation Tribunal**

**President: James Leonard**

1. This matter concerns an appeal made under Article 31A (12B) of the Rates (Northern Ireland) Order 1977 (as amended) (“the 1977 Order”). The identity of the appellant is stated in this Order, but any further identifying material concerning the subject matter and the premises is not stated.
  
2. Two dates are material for the purposes of this Order. Firstly, the decision by the Department of Finance sought to be appealed against by the appellant was made on 9 November 2021. Secondly, the appellant’s Notice of Appeal (Form 2) was received by the Secretary of the Northern Ireland Valuation Tribunal on 8 June 2022. The provisions of Rule 5 (b) of the Valuation Tribunal Rules (Northern Ireland) 2007, as amended, (“the 2007 Rules”) specify that any appeal under Article 31A (12B) of the 1977 Order shall be instituted by delivering to the Secretary a notice of appeal in accordance with Form 2 within 28 days of the Department issuing the notice of the result of the review. Accordingly, the appeal is made considerably out of time.
  
3. The appellant has, by Order of the tribunal dated 31 July 2023, been afforded an opportunity to make any submissions concerning a substantive basis upon which the tribunal might properly extend time under the discretionary power available to the tribunal in that regard, such power being specified in Rule 9 (2)(d) of the 2007 Rules. The tribunal has communicated with the appellant over a considerable period of time and has set forth the pertinent statutory provisions and the tribunal has invited the appellant to provide reasons for the appeal being made out of time. Notwithstanding the position being clearly communicated to the appellant, nothing, including a communication dated 18 August 2023 received from the appellant in response to the tribunal’s said Order dated 31 July 2023, which might constitute any substantive basis for extension of time has been received from the appellant otherwise providing a

basis upon which time might properly be extended under Rule 9 (2)(d) of the 2007 Rules.

4. This being the case the tribunal makes the following Order:

**Under Rule 10 of the 2007 Rules, including the power to dismiss the whole of the appeal under Rule 10 (1)(a) and any other power enabling, the appeal made by the appellant is struck out and dismissed by the tribunal as the appeal in this matter has not been made within the statutory period provided by Rule 5 (b) of the 2007 Rules.**

Dated this 22 day of August 2023

*James Leonard*

James Leonard - President

Northern Ireland Valuation Tribunal