

1995 No. 58

RATING AND VALUATION

**The New Valuation List (Time and Class of Hereditaments)
Order (Northern Ireland) 1995**

Made 2nd March 1995

Coming into operation 1st April 1995

The Department of Finance and Personnel(a) in exercise of the powers conferred on it by Article 39A of the Rates (Northern Ireland) Order 1977(b) and of every other power enabling it in that behalf, hereby makes the following Order:—

Citation and commencement

1. This Order may be cited as the New Valuation List (Time and Class of Hereditaments) Order (Northern Ireland) 1995 and shall come into operation on 1st April 1995.

Interpretation

2. In this Order:—

“the principal Order” means the Rates (Northern Ireland) Order 1977;

“new valuation list” means a list coming into effect on 1st April 1997;

“dwelling house” has the same meaning as in Article 4 of and Schedule 5 to the principal Order;

“private garage” and “private storage premises” have the same meanings as in Article 27(6) of the principal Order.

Specification of class of hereditaments

3.—(1) All hereditaments other than dwelling houses, private garages and private storage premises are specified hereditaments in relation to a new valuation list.

(2) For the purposes of paragraph (1), a hereditament that is not in use shall be treated as a dwelling house, a private garage or private storage premises if it appears that, when next in use, it will be a hereditament of that description.

(a) Formerly the Department of Finance. See S.I. 1982/338 (N.I. 6) Article 3

(b) S.I. 1977/2157 (N.I. 28); Article 39A was inserted by Article 7 of the Local Government, Planning and Land (Northern Ireland) Order 1981. S.I. 1981/437 (N.I. 13)

Specification of time

4. 1st April 1995 is the time by reference to which a net annual value is to be ascribed in a new valuation list of hereditaments of the class specified by Article 3.

Sealed with the Official Seal of the Department of Finance and Personnel
on 2nd March 1995.

(L.S.)

J. Sullivan

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Order.)

This Order:—

- (i) specifies 1st April 1995 as the time by reference to which rateable values are to be ascertained for the purposes of a new valuation list coming into effect on 1st April 1997; and
- (ii) specifies hereditaments other than dwelling houses, private garages and private storage premises as the class of hereditaments to be revalued.