
EXPLANATORY NOTE

(This note is not part of the Order.)

A new valuation list comes into effect on 1st April 1997 for the purposes of Part III of the Rates (Northern Ireland) Order 1977 ([S.I. 1977/2157 \(N.I. 25\)](#)) (“the Rates Order”). That new valuation list contains general revaluations of all properties in Northern Ireland other than dwelling houses, private garages and private storage premises: see the New Valuation List (Time and Class of Hereditaments) Order (Northern Ireland) 1995 ([S.R. 1995 No. 58](#)) made under Article 39A of the Rates Order. These properties (“domestic hereditaments”) are not subject to the general revaluation.

This Order is consequential upon the revaluation of the non-domestic hereditaments. It amends certain statutory provisions which operate by reference to specified amounts of rateable value or to specified rates in the pound to take account of the increase in the valuation for such premises. Those rateable values or specified rates, insofar as they relate to domestic hereditaments, are not being modified.