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## EXPLANATORY NOTE

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

Schedule 14 to the Rates (Northern Ireland) Order 1977 provides for the apportionment of the net annual value of a mixed-use hereditament between its use for industrial purposes and its use for other purposes. It further provides that where the overall net annual value of a mixed hereditament does not exceed £300, the hereditament will be treated as if it were wholly used for industrial purposes. In such a case no apportionment need be carried out.

This Order increases the £300 limit to £1,800. The increase is in line with the average increase in valuations in the non-domestic sector following a revaluation of that sector. A new valuation list comes into effect on the same day as this Order.