
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 342

The New Valuation List (Time and Class of Hereditaments) Order (Northern Ireland) 2000

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.