#### STATUTORY RULES OF NORTHERN IRELAND

## 2000 No. 342

## **RATES**

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

Made 8th November 2000 Coming into operation 1st April 2001

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) 2000 and shall come into operation on 1st April 2001.

## Interpretation

#### 2. In this Order—

"the principal Order" means the Rates (Northern Ireland) Order 1977;

"new valuation list" means a valuation list coming into force on 1st April 2003:

"dwelling-house" has the same meaning as in Article 4 of, and Schedule 5(c) to, the principal Order;

"private garage" and "private storage premises" have the same meanings as in Article 27(6)(d) 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

<sup>(</sup>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)

Schedule 5 was amended by Article 10 of the Rates (Amendment) (Northern Ireland) Order 1996, S.I. 1996/3162 (N.I. 25) and by Article 8 of the Rates (Amendment) (Northern Ireland) Order 1998, S.I. 1998/3164 (N.I. 22)

The definitions of "private garage" and "private storage premises" were inserted by Article 5(b) of the Local Government, Planning and Land (Northern Ireland) Order 1981, S.I. 1981/437 (N.I. 13)

premises if it appears that, when next in use, it will be a hereditament of that description.

Specification of time

**4.** 1st April 2001 is the time by reference to which a net annual value to be ascribed to a specified hereditament in a new valuation list is to be ascertained.

Sealed with the Official Seal of the Department of Finance and Personnel on 8th November 2000.

(L.S.) Brian Delaney
A senior officer of the Department of Finance and Personnel

#### **EXPLANATORY NOTE**

(This note is not part of the Order.)

This Order:—

- (a) specifies 1st April 2001 as the time by reference to which net annual values are to be ascertained for the purposes of a new valuation list coming into force on 1st April 2003; and
- (b) specifies hereditaments other than dwelling-houses, private garages and private storage premises as the class of hereditaments to be revalued.

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