STATUTORY RULES OF NORTHERN IRELAND

2007 No. 191

RATES

The Rates (Transitional Provisions) Order (Northern Ireland) 2007

Made - - - - *22nd March 2007*

Coming into operation *1st April 2007*

The Department of Finance and Personnel, in exercise of the powers conferred by Article 40(1) of the Rates (Amendment) (Northern Ireland) Order 2006(**1**), makes the following Order:

PART 1

General

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Rates (Transitional Provisions) Order (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

(2) In this Order "the 1977 Order" means the Rates (Northern Ireland) Order 1977(**2**).

PART 2

Specified hereditaments

Interpretation of Part 2

2. In this Part—

"aggregate caravan hereditament" means so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 to the 1977 Order as is not in the occupation of the site operator;

(**1**) S.I. 2006/2954 (N.I. 18)
(**2**) S.I. 1977/2157 (N.I. 28)

"armed forces hereditament" means a hereditament or part of a hereditament to which paragraph 4ZA(**3**) of Schedule 5 to the 1977 Order applies;

"caravan pitch" means a hereditament to which paragraph 2(5)(b)(**4**) of Schedule 5 to the 1977 Order applies;

"prison hereditament" means a hereditament or part of a hereditament to which paragraph 4A(**5**) of Schedule 5 to the 1977 Order applies immediately before the coming into operation of this Order, for the purposes of determining a person's liability for rates for the year ending on 31st March 2007;

"specified hereditament" means—

(a) an aggregate caravan hereditament;

(b) an armed forces hereditament;

(c) a caravan pitch; or

(d) a prison hereditament,

which, immediately before the coming into operation of this Order, is included in the valuation list then in force;

"transitional net annual value" shall be construed in accordance with Article 3.

Transitional net annual value

3. The transitional net annual value of a specified hereditament shall be determined in accordance with the formula—

$A \times B = C$

where—

A is the net annual value of the hereditament which is shown immediately before the coming into operation of this Order in the valuation list then in force;

B is the conversion factor for the district in which the hereditament is situated as set out in the Schedule; and

C is the transitional net annual value.

Liability to be rated according to transitional net annual value

4.—(1) Subject to paragraphs (2) and (3), a person shall be chargeable to rates in respect of a specified hereditament according to its transitional net annual value rather than its rateable net annual value.

(2) Paragraph (1) shall not apply where the rateable net annual value of a specified hereditament is less than its transitional net annual value.

(3) Paragraphs (1) and (2) shall cease to have effect on the date on which the first new NAV list published after 1st April 2007 comes into force.

(**3**) Paragraph 4ZA was inserted by paragraph 41(6) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006
(**4**) Paragraph 2(5) was inserted by paragraph 41(3) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006
(**5**) Paragraph 4A of Schedule 5 was inserted by Article 8 of the Rates (Amendment) (Northern Ireland) Order 1998 (S.I. 1998/3164 (N.I. 22)) and was repealed by paragraph 41(7) of Schedule 2 and Schedule 3 to the Rates (Amendment) (Northern Ireland) Order 2006