STATUTORY RULES OF NORTHERN IRELAND

2003 No. 143

RATES

Rates (Transitional Relief) Order (Northern Ireland) 2003

Made - - - -	*6th March 2003*
Coming into operation	*1st April 2003*

The Department of Finance and Personnel(**1**), in exercise of the powers conferred on it by Articles 2(2)(**2**) and 33A of the Rates (Northern Ireland) Order 1977(**3**) and of every other power enabling it in that behalf, hereby makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Rates (Transitional Relief) Order (Northern Ireland) 2003 and shall come into operation on 1st April 2003.

(2) In this Order –

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

"base amount" in relation to a relevant year means the sum chargeable in respect of rates in respect of a specified hereditament or, as the case may be, part thereof, in that year if the new valuation list had not come into force;

"Minister of the Crown" has the same meaning as in the Ministers of the Crown Act 1975(**4**);

"new valuation list" means the valuation list coming into force on 1st April 2003;

"private garage" and "private storage premises" have the same meanings as in Article 27(6)(**5**) of the 1977 Order;

"private hereditament" means a dwelling-house, private garage or private storage premises;

"relevant year" means a year which is mentioned in Article 5;

"specified hereditament" means a hereditament other than a private hereditament and a hereditament which is not in use shall be treated as a private hereditament if it appears that, when next in use, it will be a hereditament of that description; and

(**1**) Formerly the Department of Finance. *See*S.I.1982/338 (N.I. 6) Article 3
(**2**) *See* the definition of "the Department"
(**3**) S.I. 1977/2157 (N.I. 28); Article 33A was inserted by Article 5 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25))
(**4**) 1975 c. 26
(**5**) The definitions of "private garage" and "private storage premises" were inserted in Article 27(6) by Article 5(6) of the Local Government, Planning and Land (Northern Ireland) Order 1981 (S.I. 1981/437 (N.I. 13))

"unadjusted amount" in relation to a relevant year means the sum chargeable in respect of rates in respect of a specified hereditament or, as the case may be, part thereof, for that year apart from this Order.

Application of Order

2.—(1) Subject to paragraphs (2) and (3) and Article 3, this Order applies to any specified hereditament to which a net annual value not exceeding £12,500 is ascribed –

(a) in the new valuation list on 1st April 2003; or

(b) as a consequence of a reduction in the net annual value first ascribed to it in the new valuation list, other than a reduction arising from an alteration in the hereditament.

(2) Where a specified hereditament is used partly for the purposes of a private dwelling, this Order applies to that part of the hereditament which is not so used and to which a net annual value not exceeding £12,500 is ascribed –

(a) in the new valuation list on 1st April 2003; or

(b) as a consequence of a reduction in the net annual value first ascribed to it in the new valuation list, other than a reduction arising from an alteration to the hereditament.

(3) This Order shall not apply to any specified hereditament to which a net annual value was first ascribed in the new valuation list after 1st April 2003.

Hereditaments excluded from transitional relief

3. Subject to the supplementary provisions set out in column 3 of the Schedule in relation to any entry numbered in column 1 of the Schedule, this Order shall not apply to the hereditaments specified in column 2 of the Schedule in relation to that entry.

Amount of rates

4.—(1) Where the net annual value ascribed to a specified hereditament to which this Order applies in the new valuation list is a different value from that ascribed to that hereditament in the list in force immediately before the coming into force of the new valuation list, then the amount of the sum chargeable in respect of rates in respect of that hereditament shall be determined in accordance with Article 5.

(2) In this Article and Articles 5, 6(1) and 7(3) references to a specified hereditament shall, in relation to a specified hereditament which is used partly for the purposes of a private dwelling, be construed as references to that part of the hereditament which is not so used.

Transitional relief

5.—(1) Where the unadjusted amount in respect of a specified hereditament in a relevant year exceeds the base amount for that year by not less than one-quarter of the base amount, the unadjusted amount for that year shall, subject to Articles 6 and 7, be reduced in accordance with paragraphs (2) to (4).

(2) In the year ending on 31st March 2004, the unadjusted amount shall be reduced by the whole of the difference between that amount and one and one-quarter times the base amount.

(3) In the year ending on 31st March 2005, the unadjusted amount shall be reduced by two-thirds of the difference between that amount and one and one-quarter times the base amount.

(4) In the year ending on 31st March 2006, the unadjusted amount shall be reduced by one third of the difference between that amount and one and one-quarter times the base amount.