STATUTORY RULES OF NORTHERN IRELAND

2002 No. 409

RATES

Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002

Made - - - -	*23rd December 2002*
Coming into operation	*28th January 2003*

The Department of Finance and Personnel(**1**), in exercise of the powers conferred upon it by Article 6(3)(a) of the Rates (Northern Ireland) Order 1977(**2**) and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002 and shall come into operation on 28th January 2003.

(2) In these Regulations–

"specified hereditament" means a hereditament of a class specified by Article 3 of the New Valuation List (Time and Class of Hereditaments) Order (Northern Ireland) 2000(**3**);

"unspecified hereditament" means a hereditament which is not a specified hereditament;

"non-domestic rate" means a rate levied on specified hereditaments; and

"domestic rate" means a rate levied on unspecified hereditaments.

Making and levying of different rates

2. In respect of the year ending on 31st March 2004 and each subsequent year different rates may be made and levied on–

(a) specified hereditaments on the one hand; and

(b) unspecified hereditaments on the other,

in accordance with regulation 3.

(**1**) Formerly the Department of Finance. *See*S.I. 1982/338 (N.I. 6) Article 3

(**2**) S.I. 1977/2157 (N.I. 28), Article 6(3)(a) was amended by Article 3 of the Rates (Amendment) (Northern Ireland) Order 1996, (S.I. 1996/3162 (N.I. 25))

(**3**) S.R. 2000 No. 342