STATUTORY RULES OF NORTHERN IRELAND

# 1997 No. 107

# RATES

## Rates (Transitional Relief) Order (Northern Ireland) 1997

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| *Made - - - -* | *26th February 1997* |
| *Coming into operation* | *1st April 1997* |

The Department of Finance and Personnel(**1**) in exercise of the powers conferred on it by Article 33A(1) and (2) of the Rates (Northern Ireland) Order 1977(**2**) 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) 1997 and shall come into operation on 1st April 1997.

(2) In this Order—

"base amount" in relation to a relevant year means the sum chargeable in respect of rates in respect of a specified hereditament in that year if the new valuation list had not come into force;

"new valuation list" means the valuation list coming into force on 1st April 1997;

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

"relevant year" means a year which is mentioned in Article 4;

"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;

"unadjusted amount" in relation to a relevant year means the sum chargeable in respect of rates in respect of a specified hereditament for that year apart from this Order.

### Application of Order

**2.**—(1) This Order applies to any specified hereditament to which a net annual value not exceeding £10,000 is ascribed—

(a) in the new valuation list on 1st April 1997; or

(**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 33A was inserted by Article 5 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25))

(b) as a consequence of a reduction in the net annual value first ascribed to it in the new valuation's list, other than a reduction to which Article 5(2)(*b*) applies.

(2) Where a hereditament is partly a specified hereditament and partly a private hereditament, this Order applies to that part of the hereditament which is a specified hereditament to which a net annual value not exceeding £10,000 is ascribed in accordance with paragraph (1).

(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 1997.

**Amount of rates**

**3.** Where the net annual value ascribed to a specified hereditament 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 4.

**Transitional relief**

**4.**—(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 5 and 6, be reduced in accordance with paragraphs (2) to (4).

(2) In the year ending on 31st March 1998, 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 1999, 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 2000, the unadjusted amount shall be reduced by one third of the difference between that amount and one and one-quarter times the base amount.

**Supplementary provisions as to transitional relief**

**5.**—(1) Where the net annual value ascribed to a specified hereditament is changed after 1st April 1997, then for the purpose of determining any reduction of the unadjusted amount under Article 4—

(a) if the net annual value is increased, such increase shall be disregarded notwithstanding that the increased net annual value exceeds £10,000; and

(b) if the net annual value is reduced, the unadjusted amount in relation to any period after that reduction shall be the sum chargeable in respect of rates due in respect of that hereditament to which the reduced net annual value is ascribed.

(2) Where, on 1st April 1997, a hereditament is not a specified hereditament, such a hereditament shall not be a specified hereditament for the purposes of Article 2 only by virtue of the fact that:

(a) a net annual value has been ascribed to it in the new valuation list after 1st April 1997; or

(b) the net annual value ascribed to it is reduced to £10,000 or less as a consequence of the hereditament being altered.

**Occupation**

**6.**—(1) Where a specified hereditament is unoccupied on 1st April 1997 then, subject to paragraph (2), a reduction in the unadjusted amount shall not be made.

(2) Paragraph (1) shall not apply where a specified hereditament which is unoccupied on 1st April 1997 is next occupied by the person who was the occupier of that hereditament immediately before it became unoccupied.