STATUTORY RULES OF NORTHERN IRELAND

1997 No. 6

RATES

Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 1997

Made - - - -	*9th January 1997*
Coming into operation	*27th January 1997*

The Department of Finance and Personnel(**1**) in exercise of the powers conferred on 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) 1997 and shall come into operation on 27th January 1997.

(2) In these Regulations—

"specified hereditament" means a hereditament of a type specified under Article 3 of The New Valuation List (Time and Class of Hereditaments) Order (Northern Ireland) 1995(**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. 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.

3.—(1) The domestic rate shall bear the same relation to the non-domestic rate as the aggregate of the net annual value of specified hereditaments as ascertained by reference to 1st April 1995 bears

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

(**2**) S.I. 1977/2157 (N.I. 28) as amended by Article 3 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. No. 3162 (N.I. 25))

(**3**) S.R. 1995 No. 58