



2012 CHAPTER 1

Restriction on same state and circumstances assumption for new NAV lists

4.—(1) Article 39A of the principal Order (time by reference to which, and basis on which, valuations to be made for new NAV list) shall be amended as follows.

(2) In paragraph (1) for the words “hereditament was in the same state and circumstances” there shall be substituted the words “ matters mentioned in paragraph (1A) were ”.

(3) After paragraph (1) there shall be inserted the following paragraph—

“(1A) The matters referred to in paragraph (1) are—

- (a) matters affecting the physical state or physical enjoyment of the hereditament;
- (b) the mode or category of occupation of the hereditament;
- (c) matters affecting the physical state of the locality in which the hereditament is situated; and
- (d) the use or occupation of other premises situated in the locality of the hereditament.”.

Changes to legislation:

There are currently no known outstanding effects for the Rates (Amendment) Act (Northern Ireland) 2012, Section 4.