

STATUTORY INSTRUMENTS

**1977 No. 2157**

**Rates (Northern Ireland) Order 1977**

**PART III**

**VALUATION**

*Valuations*

**Time by reference to which, and basis on which, valuations to be made for [<sup>F1</sup>new NAV list]**

<sup>F2</sup>**39A.**—(1) Any net annual value to be ascribed to [<sup>F3</sup>any] hereditament in a [<sup>F4</sup>new NAV list] coming into force on 1st April in any year shall be ascertained by reference to such earlier time as the Department may by order subject to negative resolution specify, but on the assumption that at the time specified in the order the [<sup>F5</sup>matters mentioned in paragraph (1A) were] as at the time when the list comes into force.

[<sup>F6</sup>(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.]

(2) <sup>F7</sup> .....

(3) <sup>F7</sup> .....

(4) <sup>F8</sup> .....

- F1** Words in art. 39A heading substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 19(4)**; S.R. 2006/464, **art. 2(4)**
- F2** 1981 NI 13
- F3** Words in art. 39A(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 19(2)(a)**; S.R. 2006/464, **art. 2(4)**
- F4** Words in art. 39A(1) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, **Sch. 2 para. 19(2)(b)**; S.R. 2006/464, **art. 2(4)**
- F5** Words in art. 39A(1) substituted (1.4.2012) by Rates (Amendment) Act (Northern Ireland) 2012 (c. 1), **ss. 4(2), 7(2)**
- F6** Art. 39A(1A) inserted (1.4.2012) by Rates (Amendment) Act (Northern Ireland) 2012 (c. 1), **ss. 4(3), 7(2)**
- F7** Art. 39(2)(3) repealed (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, 41, **Sch. 2 para. 19(3), Sch. 3**; S.R. 2006/464, **art. 2(4)**
- F8** Art. 39A(4) repealed (14.12.2009) by Rates (Amendment) Act (Northern Ireland) 2009 (c. 8), **ss. 8(1), 18, 19(1), Sch. 2**; S.R. 2009/375, **art. 2(2)**, **Sch. 2**

---

**Changes to legislation:** Rates (Northern Ireland) Order 1977, Section 39A is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

**Modifications etc. (not altering text)**

- C1** Art. 39A(1A) modified (31.3.2022) by [Non-domestic Rates Valuations \(Coronavirus\) Act \(Northern Ireland\) 2022 \(c. 12\)](#), **ss. 1(1), 2(1)**

**Changes to legislation:**

Rates (Northern Ireland) Order 1977, Section 39A is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 7\(6\)\(7\)](#) added by [S.I. 2006/2954 \(N.I.\) art. 4](#)