
STATUTORY INSTRUMENTS

1996 No. 3162

The Rates (Amendment) (Northern Ireland) Order 1996

Transitional rate relief

5. After Article 33 of the principal Order there shall be inserted—

“Transitional rate relief

33A.—(1) Where, in a new valuation list coming into force on 1st April in any year, any net annual value to be ascribed in that list to a specified hereditament is a different value from that ascribed to the hereditament in the list in force immediately before the coming into force of the new valuation list, the Department may, by order subject to negative resolution,

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- (a) provide for such provisions of this Order as may be specified in the order not to apply; and
 - (b) provide—
 - (i) for the amount of the sum chargeable in respect of rates due in respect of the hereditament to be such as is determined in accordance with rules specified in the order; or
 - (ii) for any such difference in the net annual value to come into force in such proportion and over such period as may be specified in the order.

(2) In this Article “specified hereditament” means a hereditament of such a class as may be specified in the order under paragraph (1).”