
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART II

GENERAL

Regional rate and district rate

Regional rate and district rate

3. In Article 6 of the principal Order (regional rate and district rate), for paragraph (3) there shall be substituted the following paragraphs—

“(3) Subject to the provisions of this Order, a rate—

(a) shall be made and levied at an amount in the pound—

(i) in the case of a regional rate, on the rateable values of every hereditament;

(ii) in the case of a district rate, on the rateable values of every hereditament in the district; and

(b) shall, subject to paragraphs (4) and (5), be made and levied in accordance with the relevant valuation lists.

(4) In making the rate, the Department or the district council may disregard any alterations made in a valuation list after such date as the Department or the district council considers convenient for the purpose of fixing the amount in the pound of the rate.

(5) Where the rate is for a year beginning with the date on which a new valuation list is to come into force and is made before that date, the rate shall be made by reference to the new list (so far as it replaces an existing list).

(6) Different regional and district rates may be made and levied on the rateable net annual values of hereditaments and the rateable capital values of hereditaments in accordance with prescribed rules.”.