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STATUTORY RULES OF NORTHERN IRELAND

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**2002 No. 409**

**RATES**

**Rates (Making and Levying of Different Rates) Regulations (Northern Ireland) 2002**

*Made - - - - 23rd December 2002*

*Coming into operation 28th January 2003*

The Department of Finance and Personnel<sup>(1)</sup>, in exercise of the powers conferred upon it by Article 6(3)(a) of the Rates (Northern Ireland) Order 1977<sup>(2)</sup> 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) 2002 and shall come into operation on 28th January 2003.

(2) In these Regulations—

“specified hereditament” means a hereditament of a class specified by Article 3 of the New Valuation List (Time and Class of Hereditaments) Order (Northern Ireland) 2000<sup>(3)</sup>;

“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. In respect of the year ending on 31st March 2004 and each subsequent year 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.

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

(2) S.I. 1977/2157 (N.I. 28), Article 6(3)(a) was amended by Article 3 of the Rates (Amendment) (Northern Ireland) Order 1996, (S.I. 1996/3162 (N.I. 25))

(3) S.R. 2000 No. 342

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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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 2001 bears to the aggregate of the net annual value of such hereditaments as ascertained by reference to 1st April 1976.

(2) In this regulation any reference to the domestic rate or to the non-domestic rate shall be construed as a reference to such a rate before the deduction of any discounts or allowances.

**Revocation and saving**

4.—(1) Subject to paragraph (2), the Rates (Making and Levying of Different Rates) (No. 2) Regulations (Northern Ireland) 1997(4) (“the 1997 Regulations”) are hereby revoked.

(2) The 1997 Regulations shall continue to apply in respect of the year ending on 31st March 2003 and earlier years.

Sealed with the Official Seal of the Department of Finance and Personnel on 23rd December 2002.

L.S.

*N. Taylor*  
A senior officer of the  
Department of Finance and Personnel

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## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

A new valuation list comes into effect on 1st April 2003 for the purposes of Part III of the Rates (Northern Ireland) Order 1977. That new valuation list contains general revaluations of all properties in Northern Ireland other than dwelling-houses, private garages and private storage premises. These properties (“domestic properties”) are not subject to the general revaluation.

These Regulations are made under powers inserted in Article 6(3)(a) of the Rates (Northern Ireland) Order 1977 by the Rates (Amendment) (Northern Ireland) Order 1996. They prescribe the rules under which different rates may be made and levied in relation to domestic property on the one hand and any other property on the other. These rules ensure that the rate set in relation to non-domestic premises reflect the changes in the new valuation list in relation to such premises.

These Regulations revoke, with a saving, the Rates (Making and Levying of Different Rates) (No. 2) Regulations (Northern Ireland) 1997.