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STATUTORY RULES OF NORTHERN IRELAND

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**2007 No. 191**

**The Rates (Transitional Provisions)  
Order (Northern Ireland) 2007**

**PART 2**

**Specified hereditaments**

**Liability to be rated according to transitional net annual value**

4.—(1) Subject to paragraphs (2) and (3), a person shall be chargeable to rates in respect of a specified hereditament according to its transitional net annual value rather than its rateable net annual value.

(2) Paragraph (1) shall not apply where the rateable net annual value of a specified hereditament is less than its transitional net annual value.

(3) Paragraphs (1) and (2) shall cease to have effect on the date on which the first new NAV list published after 1st April 2007 comes into force.