

2007 No. 191

RATES

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

Made - - - - - *22nd March 2007*

Coming into operation - *1st April 2007*

The Department of Finance and Personnel, in exercise of the powers conferred by Article 40(1) of the Rates (Amendment) (Northern Ireland) Order 2006(a), makes the following Order:

PART 1

General

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Rates (Transitional Provisions) Order (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

(2) In this Order “the 1977 Order” means the Rates (Northern Ireland) Order 1977(b).

PART 2

Specified hereditaments

Interpretation of Part 2

2. In this Part—

“aggregate caravan hereditament” means so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 to the 1977 Order as is not in the occupation of the site operator;

“armed forces hereditament” means a hereditament or part of a hereditament to which paragraph 4ZA(c) of Schedule 5 to the 1977 Order applies;

“caravan pitch” means a hereditament to which paragraph 2(5)(b)(d) of Schedule 5 to the 1977 Order applies;

(a) S.I. 2006/2954 (N.I. 18)

(b) S.I. 1977/2157 (N.I. 28)

(c) Paragraph 4ZA was inserted by paragraph 41(6) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006

(d) Paragraph 2(5) was inserted by paragraph 41(3) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006

“prison hereditament” means a hereditament or part of a hereditament to which paragraph 4A(a) of Schedule 5 to the 1977 Order applies immediately before the coming into operation of this Order, for the purposes of determining a person’s liability for rates for the year ending on 31st March 2007;

“specified hereditament” means—

- (a) an aggregate caravan hereditament;
- (b) an armed forces hereditament;
- (c) a caravan pitch; or
- (d) a prison hereditament,

which, immediately before the coming into operation of this Order, is included in the valuation list then in force;

“transitional net annual value” shall be construed in accordance with Article 3.

Transitional net annual value

3. The transitional net annual value of a specified hereditament shall be determined in accordance with the formula—

$$A \times B = C$$

where—

A is the net annual value of the hereditament which is shown immediately before the coming into operation of this Order in the valuation list then in force;

B is the conversion factor for the district in which the hereditament is situated as set out in the Schedule; and

C is the transitional net annual value.

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.

PART 3

Applications under Article 49 of the 1977 Order

Applications under Article 49 of the 1977 Order

5.—(1) Paragraph 8 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 shall not have any effect in relation to an application for revision of a valuation list in relation to any hereditament which is served on the district valuer under Article 49 of the 1977 Order before the coming into operation of this Order.

(a) Paragraph 4A of Schedule 5 was inserted by Article 8 of the Rates (Amendment) (Northern Ireland) Order 1998 (S.I. 1998/3164 (N.I. 22)) and was repealed by paragraph 41(7) of Schedule 2 and Schedule 3 to the Rates (Amendment) (Northern Ireland) Order 2006

(2) In paragraph (1) “a valuation list” means a valuation list in force before the coming into operation of this Order.

Sealed with the Official Seal of the Department of Finance and Personnel on 22nd March 2007



Brian McClure

A senior officer of the Department of Finance and Personnel

SCHEDULE

Article 3

Conversion factors for districts

District	Conversion factor
Derry	7.3830
Limavady	7.1246
Ballymoney	6.9771
Moyle	7.1864
Larne	7.3939
Ballymena	7.2392
Magherafelt	7.1011
Coleraine	7.2530
Cookstown	7.4207
Strabane	7.2471
Omagh	7.6713
Fermanagh	7.5135
Dungannon and South Tyrone	7.3352
Craigavon	7.2830
Armagh	7.3482
Newry and Mourne	7.7719
Banbridge	7.0542
Down	7.4982
Lisburn	7.3589
Antrim	7.0647
Newtownabbey	7.0319
Carrickfergus	7.1026
North Down	7.8639
Ards	7.4505
Castlereagh	7.4946
Belfast	7.6636

EXPLANATORY NOTE

(This note is not part of the Order)

By virtue of the Rates (Amendment) (Northern Ireland) Order 2006 (“the 2006 Order”) certain properties previously treated for rating purposes as domestic are, on and from 1st April 2007, treated as non-domestic. These properties are leisure caravan sites, accommodation within military establishments and parts of prisons.

Article 4 of this Order provides that until the coming into force of the next non-domestic revaluation, a person shall be chargeable to rates in respect of such a property on the basis of a transitional net annual value rather than its rateable net annual value. Article 3 of this Order prescribes a formula for calculating the transitional net annual value which ensures that although the annual increases in non-domestic rates will accrue in respect of the property, the rate liability for it will, until the coming into force of the next non-domestic revaluation, be otherwise unaffected by the change in treatment. Articles 3 and 4 apply only in respect of properties included in the valuation list on 31st March 2007 and only where the transitional net annual value of a property does not exceed its rateable net annual value.

Article 5 of this Order provides that the provisions of the 2006 Order relating to the effective date of an alteration in a valuation list shall not apply in relation to an application for a revision of a valuation list served on the district valuer before the date on which those provisions come into operation.

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Stationery Office Limited
under the authority and
superintendence of Carol
Tullo, Controller of
Her Majesty’s Stationery
Office being the Government
Printer for Northern Ireland and
the Officer appointed to print the
Acts of the Northern Ireland Assembly
Dd. N3185. C2. 3/07. Gp. 130. 14567.
£3.00