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STATUTORY INSTRUMENTS

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**1994 No. 1897**

**The Rates (Amendment) (Northern Ireland) Order 1994**

**Effect of alteration in valuation list**

3. In Article 13 of the principal Order (effect of alteration in valuation list)—

(a) in paragraph (1)(c)—

(i) in head (ii) at the beginning there shall be inserted “consists of the revision in that valuation list of an altered hereditament which has been out of occupation on account of structural alterations or”;

(ii) for “paragraph (1A)” there shall be substituted “paragraphs (1A) and (1B)”;

(b) after paragraph (1A) there shall be inserted—

“(1B) Where an alteration falling within paragraph (1)(c) is made by reason of more than one event which are material changes of circumstances, so much of the alteration as is made by reason of each event shall be deemed to have had effect on and after the date of the happening of that event.

(1C) For the purpose of paragraph (1B), the district valuer may, on an application made by any person, issue a certificate specifying the amount of the net annual value ascribed to the hereditament which is attributable to any event which is a material change of circumstances.

(1D) Any person who is aggrieved by any certificate issued by the district valuer under paragraph (1C) may appeal to the Commissioner, and the provisions of Articles 51 to 54 shall, with the appropriate modifications, apply in relation to an appeal under this paragraph.”.