
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 80

RATES

Rates (Industrial Hereditaments) Order (Northern Ireland) 1997

Made - - - - *21st February 1997*

Coming into operation *1st April 1997*

The Department of Finance and Personnel⁽¹⁾ in exercise of the powers conferred on it by Article 43 of, and paragraph 2(3)⁽²⁾ of Schedule 14 to, the Rates (Northern Ireland) Order 1977⁽³⁾ and of every other power enabling it in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Rates (Industrial Hereditaments) Order (Northern Ireland) 1997 and shall come into operation on 1st April 1997.

Increase of Limit

2. In paragraph 2(2)(b) of Schedule 14 to the Rates (Northern Ireland) Order 1977 for £300 there should be substituted £1,800.

Sealed with the Official Seal of the Department of Finance and Personnel on

L.S.

21st February 1997.

V. N. Hewitt
Assistant Secretary

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

(2) As inserted by Article 8 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25))

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

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order.)

Schedule 14 to the Rates (Northern Ireland) Order 1977 provides for the apportionment of the net annual value of a mixed-use hereditament between its use for industrial purposes and its use for other purposes. It further provides that where the overall net annual value of a mixed hereditament does not exceed £300, the hereditament will be treated as if it were wholly used for industrial purposes. In such a case no apportionment need be carried out.

This Order increases the £300 limit to £1,800. The increase is in line with the average increase in valuations in the non-domestic sector following a revaluation of that sector. A new valuation list comes into effect on the same day as this Order.