

**2007 No. 1**

**RATES**

**The Rates (Industrial Hereditaments) (Amendment) Order  
(Northern Ireland) 2007**

*Made* - - - - - *8th January 2007*

*Coming into operation* - *1st April 2007*

*To be laid before Parliament under paragraph 7(3) of the  
Schedule to the Northern Ireland Act 2000*

The Department of Finance and Personnel<sup>(a)</sup> makes the following Order in exercise of the powers conferred by Article 17(2) of, and paragraph 4(5) of Schedule 7 to, the Rates (Northern Ireland) Order 1977<sup>(b)</sup>:

**Citation and commencement**

1. This Order may be cited as the Rates (Industrial Hereditaments) (Amendment) Order (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

**Amendment of Schedule 7 to the Rates (Northern Ireland) Order 1977**

2. In paragraph 4(3)(c) of Schedule 7 to the Rates (Northern Ireland) Order 1977 for “35 per cent.” there shall be substituted “30 per cent.”.

Sealed with the Official Seal of the Department of Finance and Personnel on 8th January 2007



*Brian McClure*

A senior officer of the Department of Finance and Personnel

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(a) Formerly the Department of Finance; see S.I. 1982/338 (N.I. 6) Article 3  
(b) S.I. 1977/2157 (N.I. 28); Article 17 was substituted by Article 5 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)); paragraph 4 of Schedule 7 was inserted by Article 3(1) of the Rates (Amendment No. 2) (Northern Ireland) Order 1983 (S.I. 1983/767 (N.I. 10)) and was amended by the Schedule to the Rates (Amendment) (Northern Ireland) Order 1994 (S.I. 1994/1897 (N.I. 11)), by Article 3 of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I.4)) and by paragraph 43(5) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006; see Article 2(2) of S.I. 1977/2157 (N.I. 28) for the definition of “the Department”.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides that for the financial year beginning on 1st April 2007 the rateable net annual value of an industrial hereditament shall, where the hereditament is used wholly for industrial purposes, be 30 per cent. rather than 35 per cent. of its net annual value. This means that rates shall be chargeable on 30 per cent. rather than 35 per cent. of the hereditament's net annual value. Where an industrial hereditament is used partly for industrial purposes, 30 per cent. rather than 35 per cent. of the net annual value apportioned by the Commissioner of Valuation for Northern Ireland or the district valuer to the occupation and use of the hereditament for industrial purposes shall be applied in computing the rateable net annual value of the hereditament for that year.

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