### STATUTORY RULES OF NORTHERN IRELAND

# 2013 No. 45

## **RATES**

# The New NAV List (Time of Valuation) Order (Northern Ireland) 2013

Made - - - - 6th March 2013

Coming into operation 1st April 2013

The Department of Finance and Personnel makes the following Order in exercise of the powers conferred by Article 39A(1) of the Rates (Northern Ireland) Order 1977(1).

#### Citation and commencement

**1.** This Order may be cited as the New NAV List (Time of Valuation) Order (Northern Ireland) 2013 and shall come into operation on 1st April 2013.

## Specification of time

**2.** 1st April 2013 is the time by reference to which a net annual value to be ascribed to any hereditament in a new NAV list coming into force on 1st April 2015 is to be ascertained.

Sealed with the Official Seal of the Department of Finance and Personnel on 6th March 2013



Brian McClure
A senior officer of the Department of Finance
and Personnel

<sup>(1)</sup> S.I. 1977/2157 (N.I. 28); Article 39A was inserted by Article 7 of the Local Government, Planning and Land (Northern Ireland) Order 1981 (S.I. 1981/437 (N.I.13)) and amended by paragraph 19 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), section 8(1) of the Rates (Amendment) Act (Northern Ireland) 2009 (2009 c.8 (N.I.)) and section 4 of the Rates (Amendment) Act (Northern Ireland) 2012 (2012 c.1 (N.I.))

Status: This is the original version (as it was originally made). Northern Ireland Statutory Rules are not carried in their revised form on this site.

### **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order specifies 1st April 2013 as the time by reference to which net annual values are to be ascertained for the purposes of the new NAV list coming into force on 1st April 2015.