STATUTORY RULES OF NORTHERN IRELAND

# 2021 No. 245

# RATES

## The New NAV List (Time of Valuation) Order (Northern Ireland) 2021

| | |
|---|---|
| *Made - - - -* | *7th September 2021* |
| *Coming into operation -* | *1st October 2021* |

The Department of Finance(**a**) makes the following Order in exercise of the powers conferred by Article 39A(1) of the Rates (Northern Ireland) Order 1977(**b**)

**Citation and commencement**

**1.** This Order may be cited as the New NAV List (Time of Valuation) Order (Northern Ireland) 2021 and shall come into operation on 1st October 2021.

**Specification of time**

**2.** 1st October 2021 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 2023 is to be ascertained.

Sealed with the Official Seal of the Department of Finance on 7th September 2021.

L.S.

*Sharon Magee*
A senior officer of the Department of Finance

(**a**) Renamed as the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (N.I.)).

(**b**) 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.))

## EXPLANATORY NOTE

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

This Order specifies 1st October 2021 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 2023.

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