

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

S.I. 2006 2954

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part Iv – Reliefs and Exemptions Etc.

Article 26: Power to remove exemption for private dwellings from completion notices

39. This Article gives the Department the power to serve a completion notice on a building used wholly for the purposes of a private dwelling, subject to approval by resolution of the Assembly. A completion notice is served when the Department considers that a new building can reasonably be expected to be completed within a three-month period and it then becomes liable to the unoccupied rate.