

**EXPLANATORY MEMORANDUM**

**RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006**

**INTRODUCTION**

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Article 4: Police purposes part of the regional rate

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Article 6: Liability to be rated according to rateable values

Article 7: Liability to be rated in respect of hereditaments owned by the Housing Executive

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*This Explanatory Memorandum refers to the Rates  
(Amendment) (Northern Ireland) Order 2006 No. 2954*

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Article 21: Power to prescribe exemption where hereditament has both a capital value and a net annual value

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**COMMENCEMENT**