

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

S.I. 2006 2954

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part Iv – Reliefs and Exemptions Etc.

Article 20: Extension of charitable exemption for clergy residences

33. This Article allows the existing partial exemption of clergy residences to be applied to houses owned by ministers of religion and other similar clergy.