

**RATES (CAPITAL VALUES, ETC.)
(NORTHERN IRELAND) ORDER 2006**

S.I. 2006 611

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part II – Capital Value

Article 3: Application of Part II and Schedule 1: Definition of ‘dwelling-house’ etc.

15. Paragraph (1) provides that Part II applies to any dwelling-house, any property used partly for the purpose of a private dwelling, any private garage and any private storage premises. These are the categories of properties the capital values of which may be published by the Commissioner.
16. Paragraph (2) provides that where a property is currently vacant and the Commissioner or district valuer considers when next in use it would fall within one of the categories mentioned in paragraph 21 above, the property shall, for the purposes of the Order, be deemed to be in use and to fall within that category.
17. Paragraph (3) gives effect to Schedule 1 to the Order. Paragraph 1 of Schedule 1 to the Order applies Schedule 5 to the principal Order for the purposes of determining what is to be treated as a dwelling-house for the purposes of the Order and to what extent certain properties are to be treated as used for the purposes of a private dwelling for the purposes of the Order. The application of Schedule 5 to the principal Order is subject, however, to a number of modifications which have the effect of excluding armed forces accommodation within the perimeter of a military establishment, prison accommodation and individual pitches within a leisure caravan site from the categories of property in respect of which the Commissioner may publish capital values.
18. Paragraphs 2 and 3 of Schedule 1 to the Order define private garage and private storage premises for the purpose of the Order.
19. Paragraph 4 of Schedule 1 to the Order enables the Department to modify Schedule 1 to the Order by regulations subject to a draft of the regulations having been laid before, and approved by a resolution of, the Northern Ireland Assembly.