

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Valuation (Telecommunications, Natural Gas and Water) Regulations (Northern Ireland) 2010, (“the 2010 Regulations”), provide that certain hereditaments of any company listed in the Schedule shall, for the purposes of the Rates (Northern Ireland) Order 1977, be treated as a single hereditament occupied by that company.

These Regulations substitute the list of companies in Part 2 of the Schedule to the 2010 Regulations to take account of a new entrant to the gas market in Northern Ireland.