

*These notes refer to the Rates (Amendment) Act (Northern Ireland)
2009 (c.8) which received Royal Assent on 3 November 2009*

Rates (Amendment) Act (Northern Ireland) 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 14: Removal of exclusion of private dwellings from deemed completion days for new buildings

This section is consequential on the introduction of the rating of unoccupied domestic properties. It removes the exclusion of private dwellings from the completion notice process used to determine when properties are deemed to be completed for the purposes of rating unoccupied property.