

*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 4: Exemption for industrial hereditaments

This section amends the Rates (Amendment) (Northern Ireland) Order 2004. Subsection (2) provides that the provisions relating to the removal of industrial derating may be brought into operation by means of an order which has been approved in draft by a resolution of the Assembly. Subsection (3) removes the date of 1 April 2011 as the date for the removal of the industrial derating provisions. Subsections (5) and (6) amend the Rates (Northern Ireland) Order 1977 to allow the percentage liability for industrial hereditaments to be set from 1 April 2011 by means of an order subject to affirmative resolution of the Assembly.