

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Rates (Northern Ireland) Order 1977.

The main changes are—

- (a) the valuation of dwelling-houses and certain other hereditaments on the basis of their capital value;
- (b) certain additional reliefs and exemptions; and
- (c) the establishment of a Northern Ireland Valuation Tribunal.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006.