

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

S.I. 2006 2954

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part Iv – Reliefs and Exemptions Etc.

Article 17: Rate rebates for certain hereditaments with special facilities for persons with disabilities

29. This Article amends existing provisions on rebates for domestic property with special facilities for persons with a disability, sets out the criteria for the rebate and removes the garage and central heating elements for awards after 1 April 2007.
30. The amount of the rebate will equate to 25 per cent of the rate bill. It provides also that, where applicable, this rebate shall be applied before the award of rate relief. An appeal process is introduced.