2006 No. 611

EXPLANATORY MEMORANDUM

RATES (CAPITAL VALUES,) (NORTHERN IRELAND) ORDER 2006

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BACKGROUND AND POLICY OBJECTIVES

CONSULTATION

MAIN ELEMENTS OF THE ORDER

COMMENTARY ON ARTICLES

PART I - INTRODUCTORY

Article 1: Title and commencement

Article 2: Interpretation

PART II – CAPITAL VALUE

Article 3: Application of Part II and Schedule 1: Definition of 'dwelling-house'

Article 4 and Schedule 2: 'Capital Value'

Article 5: Publication of capital values

Article 6: Publication of list of total published values for each district

Article 7: Revision of capital values, , by the Commissioner

Article 8: Manner and form of publication

PART III - RELIEFS

Article 9: Increased reduction of rates for certain hereditaments used for recreation

Article 10: Repayment and recovery of hardship relief

Article 11 and Schedule 3: Certain hereditaments to be wholly exempt from rates

Article 12: Repeal of Article 41(2)(f) of the principal Order with savings,

This Explanatory Memorandum refers to the Rates (Capital Values,) (Northern Ireland) Order 2006 No. 611

PART IV - MISCELLANEOUS

Article 13: Duties of public bodies with respect to alterations in valuation list

Article 14: Application of Articles 57 to 60 of the principal Order

Article 15: Transitional provisions,

Article 16: Repeals

COMMENCEMENT