

EXPLANATORY MEMORANDUM

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2004

INTRODUCTION

BACKGROUND AND POLICY OBJECTIVES

CONSULTATION

OVERVIEW

COMMENTARY ON ARTICLES

Article 3: Removal of exemption for Industrial Hereditaments

Article 4 (and Schedule 1): Liability to be rated in respect of certain unoccupied hereditaments

Article 5 (and Schedule 2): New Buildings

Article 6: Power of Department to require information where hereditament is unoccupied.

Article 7: Powers of entry

Article 8: Hardship relief

Schedule 3

Schedule 4

COMMENCEMENT