

# RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

S.I. 2006 2954

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## EXPLANATORY MEMORANDUM

### COMMENTARY ON ARTICLES

#### Part Iv – Reliefs and Exemptions Etc.

##### *Article 19: Extension of exemption relating to sale of goods donated to a charity*

32. This Article extends exemption from rates to the sale of other goods (in addition to goods donated to a charity), where the hereditament is used mainly for the sale of donated goods and the proceeds of the sale of those goods are applied for the purposes of a charity. An order specifying the type of goods would have to be laid before and approved by a resolution of the Assembly.