

# **RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006**

**S.I. 2006 2954**

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## **EXPLANATORY MEMORANDUM**

### **COMMENTARY ON ARTICLES**

#### **Part V – Applications and Appeals**

##### ***Article 33: Appeals from the Commissioner***

44. This Article amends Article 54 which provides for the next stage of appeal from the Commissioner of Valuation stage while Article 54A provides for any person to be able, with approval, to appeal to the Lands Tribunal.