

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

**S.I. 2006 2954**

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## **EXPLANATORY MEMORANDUM**

### **COMMENTARY ON ARTICLES**

#### **Part II – General**

##### ***Article 6: Liability to be rated according to rateable values***

17. This Article provides that the occupier of a hereditament shall be chargeable to rates on the basis of its rateable value. It also provides through regulations for rates to be chargeable on the basis of a maximum or minimum capital value threshold rather than a capital value for specified hereditaments.