

**RATES (CAPITAL VALUES, ETC.)
(NORTHERN IRELAND) ORDER 2006**

S.I. 2006 611

EXPLANATORY MEMORANDUM

MAIN ELEMENTS OF THE ORDER

9. The Order is divided into four Parts and contains 16 Articles and 4 Schedules. Part I sets out the title of the Order and the commencement provisions. It also defines certain terms used in the Order.
10. Part II lists the categories of property to be revalued on a capital value basis and provides for the determination, publication and revision of their capital value.
11. Part III provides for the increase in the level of sport and recreational relief, the full exemption of unlicensed community halls that are not occupied by a registered club, the repayment and recovery of hardship relief and the repeal (with savings) of Article 41(2)(f) of the Rates (Northern Ireland) Order 1977 (N.I. 28) (“the principal Order”).
12. Part IV amends the existing duty on public bodies to inform the district valuer of certain information that comes to their notice and applies both this duty and the power of entry and power to call for returns in the principal Order for the purpose of determining, publishing and revising the new capital values. It also provides for transitional provisions and repeals.