

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

S.I. 2006 611

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part Iii - Reliefs

Article 12: Repeal of Article 41(2)(f) of the principal Order with savings, etc.

43. Paragraph (1) provides that Article 41(2)(f) of the principal Order, which provides exemption for certain hereditaments used to an extent of not less than 10% for certain charitable purposes, will cease to have effect.
44. Paragraph (2) provides for a property which does not qualify under Article 41A(1) but was distinguished in the valuation list as partially exempt before the date this Article commences to continue to be so distinguished to the same extent after that date while it remains occupied by the same body.
45. Paragraph (3) allows the Commissioner or district valuer to distinguish a property that does not qualify under Article 41A(1) as partially exempt after the date this Article commences, where satisfied that it should have been so distinguished before that date and while it remains occupied by the same body.
46. Paragraphs (4) and (5) provide for a replacement property, which would not qualify under Article 41A(1), to continue to be distinguished to the same extent provided it is occupied by the same body.
47. Paragraph (6) applies the references in Article 41(9) to this Article. Paragraphs (7) and (8) make detailed amendments in the principal Order consequential to the provisions of this Article.