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## EXPLANATORY NOTE

*(This note is not part of the Order.)*

This Order brings into operation the provisions of the Rates (Amendment) (Northern Ireland) Order 2004 (“the 2004 Order”) that have not already been commenced or are not to be commenced under Article 1(4) of that Order.

Articles 4, 5 and 8 of, and Schedules 1 and 2 to, the 2004 Order introduce new provisions into the Rates (Northern Ireland) Order 1977 (“the 1977 Order”). These relate to the rating of unoccupied non-domestic property (including new buildings) and the provision of hardship rate relief in respect of certain non-domestic property in exceptional circumstances and come into operation on 1st April 2004. Coming into operation on the same date are the consequential amendments to the 1977 Order in Schedule 3 to the 2004 Order.

Articles 6 and 7 of the 2004 Order introduce into the 1977 Order new provision for notices to be served on certain persons requiring them to provide information to the Department and a power for authorised officers of the Department to enter land for the purpose of gathering information. They come into operation on 14th April 2004. Coming into operation on the same date are the consequential amendments in paragraphs 5 and 9 of Schedule 3 to the 2004 Order.

The impact on business of the 2004 Order is detailed in the Regulatory Impact Assessment, a copy of which may be obtained, free of charge, from Rating Policy Division, Rathgael House, Balloo Road, Bangor BT19 7NA.