

## EXPLANATORY NOTE

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

This Order provides for the coming into operation of section 1 of the Rates (Amendment) Act (Northern Ireland) 2016. Section 1 was partially commenced for regulation-making purposes by the Rates (Amendment) (2016 Act) (Commencement No. 1) Order (Northern Ireland) 2016 ([S.R. 2016 No. 331 \(C. 25\)](#)). This Order now commences that section for all other purposes.