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## EXPLANATORY NOTE

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

The Valuation Tribunal Rules (Northern Ireland) 2007 ([S.R. 2007 No. 182](#)) (“the principal Rules”) regulate the exercise of rights of appeal to the Northern Ireland Valuation Tribunal (“the Tribunal”) and prescribe the practice and procedure in relation to proceedings before the Tribunal.

These Rules amend the principal Rules in consequence of the introduction of a right of appeal to the Tribunal against the result of a review by the Department of Finance of a decision made in relation to rate relief under the Rate Relief Regulations (Northern Ireland) 2017 ([S.R. 2017 No. 184](#)).

They also make amendments to the principal Rules consequential to the revocation of the Rate Relief (Education, Training and Leaving Care) Regulations (Northern Ireland) 2007 ([S.R. 2007 No. 148](#)), the Rate Relief (Low-Carbon Homes Scheme) Regulations (Northern Ireland) 2010 ([S.R. 2010 No. 66](#)) and the Rate Relief (Energy Efficiency Homes Scheme) Regulations (Northern Ireland) 2010 ([S.R. 2010 No.67](#)).

Rule 6(c) corrects a drafting error in the principal Rules.