CONFIDENTIAL



Whitehall LONDON SW1A 2AZ

2 MARSHAM STREET LONDON SWIP 3EB 01-276 3000

Your ref:

My ref:

n.b.p.m.

17 April 1990

Jan Pala

The Rt Hon Peter Brooke MP

Secretary of State Northern Ireland Office

GENERAL REVALUATION IN NORTHERN IRELAND

Thank you for your letter of 30 March about next steps on local government finance in Northern Ireland. I have also seen the Prime Minister's comments recorded in her Private Secretary's letter of 3 April.

I share the Prime Minister's concern that an announcement of a general revaluation might be seen as evidence that local government finance policies are getting out of line within the United Kingdom. And there seems little doubt that any statement on the future of domestic rates in Northern Ireland would be fuel for further debate about the merits of the community charge in the rest of the country.

In the case of non-domestic rates we have already taken substantial steps towards the harmonisation of valuation between England and Wales on the one hand and Scotland on the other, and hope to complete this process in time for the 1995 revaluation. Further work remains to be done and there may be merit in your officials taking part in these discussions. You might also like to consider timing your next non-domestic revaluation to coincide with that in prospect elsewhere in the UK, in 1995.

I am copying this letter to the recipients of yours.

CHRIS PATTEN

LOCALGOUT: Rama PTIE.

