

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

S.I. 2006 2954

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part Vi – Miscellaneous and Supplementary

Article 35: Rating of owners instead of occupiers in certain cases

45. This Article replaces the NAV thresholds relating to landlord liability for domestic property. It also obliges the landlord to pay the rates on a house occupied by three or more persons that do not constitute a single household.

Article 36: Power to require information about occupiers of hereditaments in capital value list, etc.

46. This Article amends existing provisions requiring the provision of information, i.e. obtaining details on owners and occupiers, in relation to domestic properties.

Article 37: Power to require information for valuation list purposes

47. This Article provides for a notice to be served on any person requiring them to provide information needed to prepare a new, or a revision of, a valuation list.

Article 38: Powers of entry

48. This Article extends the power of entry, for the purpose of gathering information, to domestic properties. It also obliges the occupier/person entitled to possession to give reasonable assistance when information is being gathered for rating or valuation purposes. Where a person fails to give reasonable assistance, in relation to the power of entry, they will be guilty of a new offence and liable to a fine.