

RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

S.I. 2006 2954

EXPLANATORY MEMORANDUM

COMMENTARY ON ARTICLES

Part II – General

Article 7: Liability to be rated in respect of hereditaments owned by the Housing Executive etc.

18. This Article provides that persons chargeable to rates on hereditaments in the social sector shall be chargeable on the basis of the proportion of the rent of the hereditament. Regulations, subject to affirmative resolution, will prescribe the organisations whose hereditaments are subject to this provision and such other conditions as necessary.