

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.