

SCHEDULE 2

Regulation 5

Hereditaments which are not in the social sector

1. A hereditament which is shown, or would fall to be shown, in the NAV list other than a hereditament which is also shown, or would also fall to be shown, in the capital value list.

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Commencement Information

I1 Sch. 2 para. 1 in operation at 1.4.2007, see **reg. 1**

2. A hereditament used for, or in connection with, a hostel.

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Commencement Information

I2 Sch. 2 para. 2 in operation at 1.4.2007, see **reg. 1**

3.—(1) A hereditament which is used for providing living accommodation for a person who—
(a) is an employee of the Northern Ireland Housing Executive or of a registered housing association listed in Schedule 1;
(b) resides in the hereditament in connection with his employment by that body; and
(c) has no liability for rates in respect of the hereditament during his period of residence there.
(2) For the purposes of sub-paragraph (1), a hereditament—
(a) which is not in use; and
(b) which the Department considers will, when next in use, fall within that sub-paragraph,
shall be deemed to be in use and to fall within that sub-paragraph.

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Commencement Information

I3 Sch. 2 para. 3 in operation at 1.4.2007, see **reg. 1**

4.—(1) Subject to sub-paragraph (2), a hereditament which is distinguished in the capital value list as exempt to any extent from rates.
(2) Sub-paragraph (1) shall not apply where the social sector value of the hereditament would be less than its rateable capital value.

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Commencement Information

I4 Sch. 2 para. 4 in operation at 1.4.2007, see **reg. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Social Sector Value) Regulations (Northern Ireland) 2007, SCHEDULE 2.