
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

Rating of owners instead of occupiers

Rating of owners instead of occupiers in certain cases

35.—(1) Article 20 of the principal Order (rating of owners instead of occupiers in certain cases) shall be amended as follows.

(2) For paragraph (1) there shall be substituted the following paragraphs—

“(1) Subject to the provisions of this Order, rates shall be payable by, and levied on, the owner, instead of the occupier, of a hereditament if any of the following sub-paragraphs applies—

- (a) the net annual value of the hereditament does not exceed £750;
- (b) the capital value of the hereditament does not exceed £55,000;
- (c) both the following conditions are satisfied—
 - (i) the rent of the hereditament is payable or is collected at intervals shorter than quarterly or the tenancy agreement (if any, and all of them if more than one) does not provide when it is payable or collected; and
 - (ii) either its net annual value does not exceed £1,590 or its capital value does not exceed £150,000;
- (d) separate parts of the hereditament are let as apartments or lodgings; or
- (e) the hereditament consists of or includes a house in multiple occupation.

(1A) Where a hereditament has a net annual value and a capital value, both conditions in sub-paragraphs (a) and (b) or, as the case may be, in sub-paragraph (c)(ii) of paragraph (1) must be satisfied.

(1B) In paragraph (1)(e) “house in multiple occupation” has the same meaning as in Part IV of the Housing (Northern Ireland) Order 1992 (NI 15) except that—

- (a) a person under the age of 16 shall not be treated as a qualifying person for the purposes of that definition; and
- (b) paragraphs (5) and (6) of Article 31AA shall apply for the purposes of determining whether a person is a member of another person's family for the purposes of this paragraph as they apply for the purposes of that Article.”.

(3) In paragraph (3), for the words “such as is mentioned in sub-paragraph (a) of that paragraph” there shall be substituted the words “to which (subject to paragraph (1A)) sub-paragraph (a), (b) or (e) of paragraph (1) applies”.

(4) For paragraph (5) (power to amend paragraph (1) by order) there shall be substituted the following paragraph—

“(5) The Department may by order made subject to affirmative resolution substitute a different limit for any limit specified in paragraph (1)(a), (b) or (c)(ii); but any such order shall not affect any person's liability for rates for any period before the coming into force of the first new valuation list to come into force after the date of the order, being a valuation list relevant to the net annual value or capital value of the hereditament in question.”.

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Cross Heading: Rating of owners instead of occupiers.