
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART II

GENERAL

Rateable values

Liability to be rated according to rateable values

6. For Article 18 of the principal Order (liability to be rated in respect of hereditaments) there shall be substituted the following Article—

“Liability to be rated in respect of hereditaments

18.—(1) Subject to the provisions of this Order, every occupier of a hereditament which is included in the valuation lists shall be chargeable to rates in respect of the hereditament according to its rateable values.

(2) In respect of a specified hereditament which has a rateable capital value regulations may—

- (a) specify, or provide for there to be determined under the regulations—
 - (i) its maximum capital value;
 - (ii) its minimum capital value;
- (b) provide that a person shall be liable in respect of its—
 - (i) maximum capital value instead of its rateable capital value, if its rateable capital value exceeds its maximum capital value;
 - (ii) minimum capital value instead of its rateable capital value, if its rateable capital value is less than its minimum capital value;
- (c) provide that references in specified provisions to its capital value or to its rateable capital value are to be construed as references to its maximum capital value or its minimum capital value as the case may be.

(3) In paragraph (2)—

“specified hereditament” means a hereditament which falls within a class specified in regulations under that paragraph;

“specified provisions” means provisions of, or made under, this Order specified in regulations under that paragraph.”

Changes to legislation: There are currently no known outstanding effects for the *The Rates (Amendment) (Northern Ireland) Order 2006, Section 6.* (See end of Document for details)

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Commencement Information

- II** [Art. 6](#) wholly in operation at 1.4.2007: art. 6 not in operation at date of making see [art. 1\(3\)](#); [art. 6](#) in operation for certain purposes at 1.12.2006 and in operation at 1.4.2007 for all other purposes by [S.R. 2006/464](#), [art. 2\(2\)\(4\)](#), [Sch. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Amendment) (Northern Ireland) Order 2006, Section 6.