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STATUTORY INSTRUMENTS

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**2006 No. 2954**

**The Rates (Amendment) (Northern Ireland) Order 2006**

**PART II**

**GENERAL**

*Rateable values*

**Liability to be rated in respect of hereditaments owned by the Housing Executive, etc.**

7. After Article 23 of the principal Order (liability of occupier for rates unpaid by owner) there shall be inserted the following Article—

**“Liability to be rated in respect of hereditaments owned by the Housing Executive, etc.**

**23A.**—(1) Regulations may provide that a person shall be chargeable to rates in respect of a hereditament in the social sector as if its rateable capital value were such figure as may be determined by the Department (its “social sector value”).

(2) The Department shall determine the social sector value so as to ensure that the amount of rates chargeable is such proportion of any rent payable to the owner as the Department considers appropriate.

(3) In this Article—

“hereditament in the social sector” means a hereditament which—

- (a) is wholly owned by the Northern Ireland Housing Executive or such registered housing associations or other bodies as may be prescribed; and
- (b) is not a hereditament of a prescribed description;

“registered”, in relation to a housing association, means registered in the register maintained under Part II of the [Housing \(Northern Ireland\) Order 1992 \(NI 15\)](#).

(4) Regulations may provide—

- (a) for such references in this Order to capital value or to rateable capital value as may be prescribed to be construed as references to social sector value in relation to a hereditament in the social sector; and
- (b) for Articles 10 and 15(1)(b) to have effect subject to the regulations.”.