
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART VI

MISCELLANEOUS AND SUPPLEMENTARY

Payment of interest

Payment of interest

34. After Article 15 of the principal Order (refund of overpayments) there shall be inserted the following Article—

“Payment of interest

15A. Regulations may make provision for interest calculated in accordance with the regulations to be payable by the Department in such manner and in such circumstances as may be prescribed.”.

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.”.

Powers to require information

Power to require information about occupiers of hereditaments in capital value list, etc.

36.—(1) Article 26 of the principal Order (power of Department to require information as to ownership, etc., of hereditaments) shall be amended as follows.

(2) After paragraph (2) there shall be inserted the following paragraph—

“(2ZA) The Department may, for the purposes of this Order, serve a notice on any relevant person requiring him to state to the Department in writing, within a period and in the manner specified in the notice, the following information if it is within his knowledge or control—

- (a) the name of the occupier of a hereditament specified in the notice;
- (b) the name and address of the owner of a hereditament specified in the notice.”.

(3) In paragraph (2B)—

- (a) for the words “paragraph (2A)” there shall be substituted the words “paragraphs (2ZA) and (2A)”;
- (b) after sub-paragraph (b) there shall be inserted the following sub-paragraph—
 - “(bb) the owner of the hereditament;”.

Power to require information for valuation list purposes

37. For Article 59 of the principal Order (power to call for returns) there shall be substituted the following Article—

“Power to require information for valuation list purposes

59.—(1) The Commissioner or the district valuer, or any person authorised by the Commissioner or the district valuer in writing in that behalf, may serve a notice on any person requiring him to provide such information as may reasonably be required—

- (a) for the purpose of enabling a new valuation list to be accurately prepared; or
- (b) with a view to any revision or alteration of a valuation list.

(2) Any person on whom a notice is served under this Article shall comply with the notice within a period and in the manner specified in the notice.”.

Powers of entry

Powers of entry

38.—(1) In Article 26A of the principal Order (powers of entry of persons authorised by Department)—

- (a) paragraph (2) (power of entry not exercisable in relation to dwelling-houses, etc.) shall cease to have effect;
- (b) for paragraph (3) there shall be substituted the following paragraph—

“(3) The occupier or, if the land is not occupied, the person entitled to possession of it shall give such assistance as the person mentioned in paragraph (1) may reasonably require to enter the land or for the purpose mentioned in that paragraph.”.

(2) In Article 58 of the principal Order (powers of entry of valuers), for paragraphs (2) to (4) there shall be substituted the following paragraph—

“(2) The occupier or, if the land is not occupied, the person entitled to possession of it shall give such assistance as the Commissioner or the person authorised by him may reasonably require to enter the land or for the purpose mentioned in paragraph (1).”.

(3) In Article 60 of the principal Order (offences)—

- (a) in paragraph (4) (obstruction etc. of authorised person), the words “, other than the occupier or owner of land,” shall cease to have effect;
- (b) for paragraph (5) there shall be substituted the following paragraph—

“(5) If any person fails without reasonable excuse to give any assistance which he is reasonably required to give under Article 26A or 58, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.”.

Amendments

Amendments

39. Schedule 2 (which amends the principal Order and other statutory provisions) shall have effect.

Transitional and consequential provisions, etc.

Power to make transitional and consequential provisions, etc.

40.—(1) The Department may by order subject to negative resolution make such transitional or consequential provision (including provision modifying any statutory provision), or such savings, as the Department considers necessary or expedient for the purposes of or in connection with the coming into operation of any provision of this Order.

(2) In paragraph (1) “modifying” means making additions, omissions, amendments, adaptations, applications, extensions, restrictions and substitutions.

Repeals

Repeals

41. The statutory provisions set out in Schedule 3 are hereby repealed to the extent specified in the second column of that Schedule.