STATUTORY RULES OF NORTHERN IRELAND

2007 No. 86

RATES

The Rates (Social Sector Value) Regulations (Northern Ireland) 2007

Made - - - - 14th February 2007
To be laid before Parliament under paragraph 7(3) of the Schedule to the Northern Ireland Act 2000

Coming into operation 1st April 2007

The Department of Finance and Personnel(**1**) makes the following Regulations in exercise of powers conferred by Article 23A of the Rates (Northern Ireland) Order 1977(**2**):

Citation and commencement

1. These Regulations may be cited as the Rates (Social Sector Value) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

Interpretation

2. In these Regulations—

"the 1977 Order" means the Rates (Northern Ireland) Order 1977;

"the 2006 Order" means the Rates (Amendment) (Northern Ireland) Order 2006(**3**);

"employee" means a person employed under a contract of service;

"hostel" has the meaning assigned to it by Article 2(2) of the Housing (Northern Ireland) Order 1981(**4**).

(**1**) Formerly the Department of Finance; *see*S.I. 1982/338 (N.I. 6) Article 3
(**2**) S.I.1977/2157 (N.I. 28); Article 23A was inserted by Article 7 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)); see Article 2(2) of S.I. 1977/2157 (N.I. 28) for the definitions of "the Department", "prescribed" and "regulations"; the definition of "regulations" was amended by Schedule 3 to the Departments (Northern Ireland) Order 1982, S.I. 1982/338 (N.I. 6) and by paragraph 2(10) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006
(**3**) S.I. 2006/2954 (N.I. 18)
(**4**) S.I. 1981/156 (N.I. 3)

Liability to be rated in respect of a hereditament in the social sector

3. Subject to Article 23A(2) of the 1977 Order, 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").

Prescribed registered housing associations

4. The registered housing associations listed in Schedule 1 are prescribed for the purposes of paragraph (a) of the definition of "hereditament in the social sector" in Article 23A(3) of the 1977 Order.

Hereditaments which are not in the social sector

5. The hereditaments listed in Schedule 2 are hereditaments of a prescribed description for the purposes of paragraph (b) of the definition of "hereditament in the social sector" in Article 23A(3) of the 1977 Order.

References

6. In relation to a hereditament in the social sector—

(a) the references to rateable capital value in Articles 9(5)(b)(**5**), 30(2)(b)(**6**) and 31A(10)(**7**) of the 1977 Order shall be construed as references to social sector value;

(b) the reference to rateable values in Article 16(1)(a)(**8**) of the 1977 Order, in so far as it includes a reference to rateable capital value, shall be construed as a reference to social sector value.

Departures from valuation list and refunds

7. Articles 10(**9**) and 15(1)(b)(**10**) of the 1977 Order shall have effect subject to these Regulations.

Sealed with the Official Seal of the Department of Finance and Personnel on 14th February 2007

L.S.

Brian McClure
A senior officer of the Department of Finance and Personnel

(**5**) Article 9(5)(b) was substituted by paragraph 5 of Schedule 2 to the 2006 Order
(**6**) Article 30(2)(b) was amended by paragraph 13(2) of Schedule 2 to the 2006 Order
(**7**) Article 31A(10) was substituted by Article 17(5) of the 2006 Order
(**8**) Article 16(1)(a) was amended by paragraph 11(2) of Schedule 2 to the 2006 Order
(**9**) Article 10 was amended by paragraph 6 of Schedule 2 to the 2006 Order
(**10**) Article 15(1) was amended by Article 7(b) of the Rates Amendment (Northern Ireland) Order 1979 (S.I. 1979/297 (N.I. 4)), by paragraph 3 of Schedule 3 to the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)) and by paragraph 10 of Schedule 2 and Schedule 3 to the 2006 Order