

FOI DOF/2025-0168

Request

Does LPS always follow lawful due process?

Particularly when:

- (a) Calculating rates due, and
- (b) Collecting rates outstanding.

DoF response

I can confirm the department holds the information requested.

The Rates (Northern Ireland) Order 1977, as amended, ('the Order'), provides the legal framework for calculating and collecting domestic and non-domestic rates in Northern Ireland. Land & Property Services (LPS) is responsible for assessing and collecting these rates and adheres to the regulations provided for by the Order.

[Rates \(Northern Ireland\) Order 1977](#)