



LANDLORDS' ASSOCIATION  
FOR NORTHERN IRELAND

## **Response to**

### **REVIEW OF RATE LIABILITY** **IN THE DOMESTIC RENTAL SECTOR**

**Public Consultation Paper**  
**March 2016**

**By**

**The Landlords Association for Northern  
Ireland**

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Landlords' Association for Northern Ireland  
Response to Review of Rate Liability in Domestic Rental Sector  
Public Consultation Paper March 2016

This document should be read in conjunction with LANI's Response paper dated August 2015 to The Departments paper "Review of Rate Liability in the Domestic Rental Sector Pre-consultation Discussion Paper, August 2015"  
17/5/2016



## LANDLORDS' ASSOCIATION FOR NORTHERN IRELAND

The Landlords' Association for Northern Ireland (LANI) welcomes the opportunity to respond to the Review of Rate Liability in the Domestic Rental Sector Public Consultation Paper of March 2016.

LANI is the largest landlord organisation in Northern Ireland and is primarily concerned with the education of its members which includes their liability or otherwise for the collection of domestic rates from tenants and rendering same to the LPS.

The Department's attention is drawn to LANI's pre-consultation paper submitted in August 2015 and attached herewith for ease of reference. We confirm that our position on tenant liability for the payment of rates directly to the taxing authority, the LPS, holds as before.

In the event that the department intends to retain landlord liability for the collection of rates from the rateable occupiers, the tenants, then we make the following comments.

The department's paper states that some £10.7m is awarded in rate discount to landlords for collecting rates income with just over half of this rebate of £5.6m being awarded to public sector bodies engaged in providing residential accommodation. These discounts to public sector providers give a clear example of the circulation of public funds with all its attendant administration costs and waste. It is this

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