

Who is liable to pay Commercial Rates?

The person liable for rates is the person in actual occupation at the date of 'Making of the Rate' or, upon their default, the subsequent occupier. The date of the 'Making of the Rate' for 2010 is 8th March 2010.

The subsequent occupier can be held liable for up to two years arrears of rates existing at the date of their entry into occupation.

In cases where the property is vacant at the making of the rate the liability lies with the person entitled to occupy the property at the making of the rate (i.e. the owner or immediate lessor).