STATUTORY RULES OF NORTHERN IRELAND

2016 No. 359

RATES

The Rates (Increased Reduction for Recreational Hereditaments) Regulations (Northern Ireland) 2016

Made - - - - 28th September 2016
Affirmed by resolution of the Assembly on - - - - 25th October 2016

Coming into operation in accordance with regulation 1

The Department of Finance, makes the following Regulations in exercise of the powers conferred by Article 31(5A) and (5B) of the Rates (Northern Ireland) Order 1977(**1**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Rates (Increased Reduction for Recreational Hereditaments) Regulations (Northern Ireland) 2016 and shall come into operation on the day after the day on which they are affirmed by resolution of the Assembly.

(2) In these Regulations "the 1977 Order" means the Rates (Northern Ireland) Order 1977.

Increased rates reduction provided under Article 31 of the 1977 Order in certain cases

2.—(1) The reduction in the normal rate in accordance with Article 31(3) and (4) of the 1977 Order shall be increased to 100% in a case where—

(a) a hereditament is occupied by a community amateur sports club; and

(b) the hereditament is not a hereditament—

(i) on which a person may under licence (other than an occasional licence) or a protection order sell intoxicating liquor by retail; or

(ii) in respect of which a club is registered under the Registration of Clubs (Northern Ireland) Order 1996(**2**).

(**1**) S.I. 1977/2157 (N.I.28); Article 31 was substituted by Article 3(1) of the Rates (Amendment) (Northern Ireland) Order 1979 (S.I. 1979/297 (N.I.4)) and amended by Article 9 of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I.4)), Article 39 of, and paragraph 14 of Schedule 2 to, the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18) and section 1 of the Rates (Amendment) Act (Northern Ireland) 2016 (2016 c.6 (N.I. 6)).

(**2**) S.I. 1996/3159 (N.I. 23).