STATUTORY RULES OF NORTHERN IRELAND

2013 No. 46

RATES

Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2013

Made - - - -	*6th March 2013*
Coming into operation	*1st April 2013*

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

Citation and commencement

1. These Regulations may be cited as the Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2013 and shall come into operation on 1st April 2013.

Amendment of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010

2.—(1) The Rates (Small Business Hereditaments Relief) Regulations (Northern Ireland) 2010(**2**) shall be amended in accordance with paragraphs (2) to (4).

(2) In regulation 2 (interpretation) after the definition of "post office" there shall be inserted the following definition—

""prescribed recreation" has the meaning assigned to it by Article 31(6) of the 1977 Order;".

(3) In regulation 3 (reduction of rates in respect of certain qualifying hereditaments) for "£10,000" in both places where it occurs there shall be substituted "£15,000".

(4) In the Schedule (excepted hereditaments) after paragraph 6 there shall be inserted the following paragraphs—

"**7.** A hereditament which is shown in the NAV list as used solely for the purposes of a prescribed recreation.

8. A hereditament which is shown in the NAV list as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed hereditament.

(**1**) S.I. 1977/2157 (N.I. 28); Article 31C was substituted by section 1 of the Rates (Amendment) Act (Northern Ireland) 2009 (c.8 (N.I.))

(**2**) S.R. 2010 No. 4 as amended by S.R. 2012 No. 106