STATUTORY RULES OF NORTHERN IRELAND

2007 No. 20

RATES

The Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2007

Made - - - -	*11th January 2007*
Coming into operation	*1st April 2007*

The Department of Finance and Personnel(**1**) makes the following Regulations in exercise of the powers conferred by Article 33B of the Rates (Northern Ireland) Order 1977(**2**):

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

(2) In these Regulations—

"the 1977 Order" means the Rates (Northern Ireland) Order 1977; and

"repay" means repay in whole or in part.

Hardship Relief

2.—(1) Subject to paragraph (2) and regulation 4, the Department may, in accordance with paragraph (3), reduce or repay any amount which a person is liable to pay or has paid in respect of rates in respect of a hereditament which has a net annual value, where it appears to the Department that—

(a) there are exceptional circumstances; and

(b) without such reduction or repayment, that person would suffer hardship.

(2) In any case where a hereditament has both a net annual value and a capital value, paragraph (1) shall apply as if the reference to any amount which a person is liable to pay or has paid in respect of rates in respect of a hereditament which has a net annual value were a reference to any amount which a person is liable to pay or has paid in respect of rates in respect of the net annual value of the hereditament.

(**1**) Formerly the Department of Finance; *see*S.I. 1982/338 (N.I. 6) Article 3

(**2**) S.I. 1977/2157 (N.I. 28); Article 33B was inserted by Article 8 of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)) and was amended by Article 10 of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)) and by paragraph 17 Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))