STATUTORY RULES OF NORTHERN IRELAND

2005 No. 552

RATES

Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2005

Made - - - -	*9th December 2005*
Coming into operation	*31st December 2005*

The Department of Finance and Personnel(**1**), in exercise of the powers conferred on it by Article 33B of the Rates (Northern Ireland) Order 1977(**2**) and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2005 and shall come into operation on 31st December 2005.

(2) In these Regulations—

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

"prescribed amount" means the amount prescribed for the purposes of Article 33B(2) of the 1977 Order;

"rateable amount" means an amount payable in respect of rates; and

"specified hereditament" has the meaning assigned to it by Article 39A(**3**) of the 1977 Order.

Hardship relief

2.—(1) The Department may, in any year, in accordance with the following provisions reduce or remit any prescribed amount which a person is liable to pay in respect of rates in respect of a specified hereditament where it appears to the Department that—

(a) there are exceptional circumstances; and

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

(**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))

(**3**) S.I. 1977/2157 (N.I. 28); Article 39A was inserted by Article 7 of the Local Government, Planning and Land (Northern Ireland) Order 1981 (S.I. 1981 No. 437 (N.I. 13))