STATUTORY RULES OF NORTHERN IRELAND

2010 No. 4

RATES

Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010

Made - - - -	*8th January 2010*
Coming into operation	*1st April 2010*

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) Regulations (Northern Ireland) 2010 and shall come into operation on 1st April 2010.

Interpretation

2. In these Regulations—

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

"electricity undertaker" means a holder of a licence under Article 10(1) of the Electricity (Northern Ireland) Order 1992(**2**);

"excepted hereditament" means a hereditament which falls within a class of hereditament described in the Schedule;

"gas undertaker" means a holder of a licence under Article 8 of the Gas (Northern Ireland) Order 1996(**3**);

"Minister of the Crown" has the same meaning as in the Ministers of the Crown Act 1975(**4**)

"post office" means a public post office within the meaning of section 42(3) of the Postal Services Act 2000(**5**);

"qualifying hereditament" means a hereditament—

(a) which is, or would fall to be, shown in the NAV list;

(**1**) S.I. 1977/2157 (N.I. 28); Article 31C was substituted by section 1 of the Rates (Amendment) Act (Northern Ireland) 2009
(**2**) S.I. 1992/231 (N.I. 1)
(**3**) S.I. 1996/275 (N.I. 2)
(**4**) 1975 c.26
(**5**) 2000 c.26

(b) which is wholly occupied;

(c) which is not an excepted hereditament; and

(d) no part of which is used as a post office;

"qualifying year" means a year ending before the 1st April 2015; and

"statutory undertaker" means persons authorised by any statutory provision to carry on any railway, road transport, water transport, inland navigation or dock undertaking, or a gas undertaker, an electricity undertaker, a water undertaker or a sewerage undertaker or the airport operator (within the meaning of the Airports (Northern Ireland) Order 1994(**6**)) of any airport to which Article 25 of that Order applies.

Reduction of rates in respect of certain qualifying hereditaments

3. Subject to regulation 5 and the condition in regulation 6, the amount which, apart from these Regulations, would be payable for a qualifying year on account of a rate in respect of the net annual value of a qualifying hereditament shall be reduced by—

(a) 50% if the net annual value of the hereditament does not exceed £2,000;

(b) 25% if the net annual value of the hereditament exceeds £2,000 but does not exceed £5,000.

Reduction of rates in respect of certain hereditaments used as post offices

4. Subject to regulation 5 and the condition in regulation 6, the amount which, apart from these Regulations, would be payable for a qualifying year on account of a rate in respect of the net annual value of a hereditament the whole or any part of which is used as a post office, shall be reduced by—

(a) 100% if the net annual value of the hereditament does not exceed £9,000;

(b) 50% if the net annual value of the hereditament exceeds £9,000 but does not exceed £12,000.

Community obligation

5. Regulations 3 and 4 shall apply only to the extent that the reductions thereunder do not contravene a Community obligation.

Condition for reduction of rates in certain circumstances

6.—(1) The condition referred to in regulations 3 and 4 is that where a person who is chargeable to rates in respect of a hereditament to which regulation 3 or 4 applies is not the occupier of the hereditament and receives payments from another person in respect of that other person's occupation of the hereditament, it appears to the Department that a sum equal to the amount of the reduction will be applied for the benefit of that other person.

(2) In paragraph (1) the reference to a person who is chargeable to rates includes a reference to a person who, but for regulation 4(a), would be chargeable to rates.

(**6**) S.I. 1994/426 (N.I.1)