
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))

(2) In any case, the amount of the reduction or remission referred to in paragraph (1) shall, subject to the following provisions, be determined by the Department.

(3) Subject to paragraph (5), where a person is liable to pay rates in respect of a specified hereditament at the beginning of a year, the prescribed amount in the case of that hereditament in respect of that year shall be equal to the rateable amount in respect of the hereditament for the whole year.

(4) Subject to paragraph (5), where a person first becomes liable to pay rates in respect of a specified hereditament after the beginning of a year, the prescribed amount in the case of that hereditament in respect of that year shall bear the same proportion to the rateable amount in respect of the hereditament for the whole year as the number of days in relation to which he is liable to pay rates (calculated on the assumption that he will remain so liable until the end of the year in question) bears to the total number of days in the year.

(5) In any case where a specified hereditament is used partly for the purposes of a dwelling house, a private garage or private storage premises and partly for other purposes (“non-domestic purposes”), paragraph (3) or (4), as the case may be, shall apply as if the reference to the rateable amount in respect of that hereditament were a reference to the rateable amount in respect of the non-domestic purposes of the hereditament.

Hereditaments excluded from hardship relief

3.—(1) Subject to paragraph (2), any hereditament described in the Schedule is prescribed for the purposes of paragraph (3)(b) of Article 33B of the 1977 Order and accordingly that Article does not apply to it.

(2) A hereditament shall not be prescribed under and for the purposes of paragraph (1) where—

- (a) it is in the same occupation as another hereditament not described in the Schedule;
- (b) it has a functional connection with that other hereditament; and
- (c) it and the other hereditament would have constituted a single hereditament but for the fact of their geographical or structural separation.

(3) For the purposes of paragraph (2)(b) one hereditament is functionally connected to another if the principal use or intended principal use of both hereditaments is for a common purpose.

Sealed with the Official Seal of the Department of Finance and Personnel on 9th December 2005.

L.S.

Brian McClure
A senior officer of the
Department of Finance and Personnel

SCHEDULE

Regulation 3

HEREDITAMENTS TO BE EXCLUDED FROM HARDSHIP RELIEF

<i>Entry No.</i>	<i>Hereditaments</i>
1	Hereditaments used solely for, or in connection with, the parking of motor vehicles.
2	Hereditaments used solely for exhibiting advertisements.
3	Hereditaments used solely for, or in connection with, telecommunications masts and towers.
4	Hereditaments used solely for, or in connection with, automatic teller machines.

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations make provision for hardship relief in respect of certain hereditaments from 31st December 2005.

Regulation 2(1) allows for the reduction or remission of any rateable amount where there are exceptional circumstances and where not to reduce or remit would lead to the person liable to pay suffering hardship.

Regulation 2(2) indicates that the Department shall determine the amount of reduction or remission.

Regulation 2(3) states that where the person is liable to pay rates at the beginning of a year, the prescribed amount will be the full rates for that hereditament for that year.

Regulation 2(4) provides that where liability begins after the start of a year, the rateable amount will be based from the date of liability to pay rates for the hereditament.

Regulation 2(5) indicates that where a hereditament is used partly for the domestic and non-domestic purposes, only the non-domestic element will be eligible for hardship relief.

Regulation 3 and the Schedule prescribe hereditaments which are excluded from hardship relief.