

SCHEDULE

Regulation 2

EXCEPTED HEREDITAMENTS

1. A hereditament which is used only for the purposes of a machine which provides automatic telling and other services on behalf of a bank or building society.

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Commencement Information

I1 [Sch. para. 1](#) in operation at 1.4.2010, see [reg. 1](#)

2. A hereditament which is used only for the display of advertisements.

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Commencement Information

I2 [Sch. para. 2](#) in operation at 1.4.2010, see [reg. 1](#)

3. A hereditament which is used only for, or in connection with, the parking of motor vehicles.

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Commencement Information

I3 [Sch. para. 3](#) in operation at 1.4.2010, see [reg. 1](#)

4. A hereditament which is used only for, or in connection with, telecommunications masts and towers.

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Commencement Information

I4 [Sch. para. 4](#) in operation at 1.4.2010, see [reg. 1](#)

5. A hereditament which is occupied by a Northern Ireland department or by a Minister of the Crown or by any officer or body exercising functions on behalf of the Crown.

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Commencement Information

I5 [Sch. para. 5](#) in operation at 1.4.2010, see [reg. 1](#)

6. A hereditament which is occupied by a body established by or under a statutory provision or by a statutory undertaker.

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Commencement Information

I6 [Sch. para. 6](#) in operation at 1.4.2010, see [reg. 1](#)

^[F17] A hereditament which is shown in the NAV list as used solely for the purposes of a prescribed recreation.

Changes to legislation: There are currently no known outstanding effects for the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010, SCHEDULE. (See end of Document for details)

Textual Amendments

F1 Sch. paras. 7-9 inserted (1.4.2013) by Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2013 (S.R. 2013/46), regs. 1, **2(4)**

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.

Textual Amendments

F1 Sch. paras. 7-9 inserted (1.4.2013) by Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2013 (S.R. 2013/46), regs. 1, **2(4)**

9. A hereditament which is distinguished in the NAV list as occupied and used wholly or partly for industrial purposes or for transport purposes.]

Textual Amendments

F1 Sch. paras. 7-9 inserted (1.4.2013) by Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2013 (S.R. 2013/46), regs. 1, **2(4)**

Changes to legislation:

There are currently no known outstanding effects for the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010, SCHEDULE.