
EXPLANATORY NOTE

(This note is not part of the Regulations)

Article 31 of the Rates (Northern Ireland) Order 1977 provides for a 80% reduction of rates on certain hereditaments, or parts of hereditaments, used solely for the purposes of certain recreations. These Regulations increase that reduction to 100% in a case where—

- (a) a hereditament is occupied by a community amateur sports club registered under section 658 of the Corporation Tax Act 2010 (2010 c.4); and
- (b) is not a hereditament-
 - (i) on which a person may under licence (other than an occasional licence) or a protection order sell intoxicating liquor by retail; or
 - (ii) in respect of which a club is registered under the Registration of Clubs (Northern Ireland) Order 1996 (S.I. 1996/3159 (N.I. 23)).