

2016 No. 359

RATES

**The Rates (Increased Reduction for Recreational Hereditaments)
Regulations (Northern Ireland) 2016**

Made - - - - 28th September 2016

Affirmed by resolution of the Assembly on 25th October 2016

Coming into operation in accordance with regulation 1

The Department of Finance, makes the following Regulations in exercise of the powers conferred by Article 31(5A) and (5B) of the Rates (Northern Ireland) Order 1977(a).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Rates (Increased Reduction for Recreational Hereditaments) Regulations (Northern Ireland) 2016 and shall come into operation on the day after the day on which they are affirmed by resolution of the Assembly.

(2) In these Regulations “the 1977 Order” means the Rates (Northern Ireland) Order 1977.

Increased rates reduction provided under Article 31 of the 1977 Order in certain cases

2.—(1) The reduction in the normal rate in accordance with Article 31(3) and (4) of the 1977 Order shall be increased to 100% in a case where—

- (a) a hereditament is occupied by a community amateur sports club; and
- (b) the hereditament 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(b).

3. Expressions used in paragraph (1)(b)(i) and in the Licensing (Northern Ireland) Order 1996(c) have the same meaning in paragraph (1)(b)(i) as in that Order.

(a) S.I. 1977/2517 (N.I.28); Article 31 was substituted by Article 3(1) of the Rates (Amendment) (Northern Ireland) Order 1979 (S.I. 1979/297 (N.I.4)) and amended by Article 9 of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/ 611 (N.I.4)), Article 39 of, and paragraph 14 of Schedule 2 to, the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18) and section 1 of the Rates (Amendment) Act (Northern Ireland) 2016 (2016 c.6 (N.I. 6)).

(b) S.I. 1996/3159 (N.I. 23).

(c) S.I. 1996/3158 (N.I.22).

Sealed with the Official Seal of the Department of Finance on 28th September 2016



Brian McClure
A senior officer of the Department of Finance

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)).

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