



2012 CHAPTER 1

Additional rate in respect of large retail hereditaments for the years ending on 31st March 2013, 31st March 2014 and 31st March 2015

1. After Article 7 of the principal Order (making of rates) there shall be inserted the following Article—

“Additional regional rate in respect of large retail hereditaments for the years ending on 31st March 2013, 31st March 2014 and 31st March 2015

7A.—(1) An additional regional rate of 8.52 pence in the pound for the year ending on 31st March 2013 shall be levied on the rateable net annual value of every large retail hereditament.

(2) Additional regional rates for the year ending on 31st March 2014 and the year ending on 31st March 2015 shall be made and levied on the rateable net annual value of every large retail hereditament.

(3) In this Article—

“large retail hereditament” means a hereditament which—

- (a) has a rateable net annual value not less than £500,000; and
- (b) is occupied and used primarily for retail sales;

“retail sales”, in relation to a hereditament, means sales of goods to members of the public who visit the hereditament to buy goods for consumption or use elsewhere for purposes unconnected with a trade or business;

“sales of goods”, in relation to a hereditament, does not include sales of—

(a) meals or refreshments prepared to order for immediate consumption elsewhere; or

(b) vehicles.

(4) The Department may by an order which is made subject to affirmative resolution modify paragraph (3).

(5) The additional regional rate under paragraph (1) shall be treated for the purposes of this Order as a rate made by the Department on the day on which section 1 of the Rates (Amendment) Act (Northern Ireland) 2012 comes into operation.

(6) The provisions of this Order have effect as follows—

(a) Article 7(1) does not apply to the additional regional rate under paragraph (1);

(b) Article 7(4) does not apply to an order under paragraph (1) of that Article so far as it relates to an additional regional rate;

(c) in Article 11(3) the words from “except that” to the end do not apply in relation to an additional regional rate;

(d) Article 15(1) is without prejudice to paragraph (10);

(e) Article 19 is subject to paragraphs (7) to (11);

(f) Article 25A does not apply in relation to an additional regional rate.

(7) Paragraphs (8) to (11) shall have effect with respect to the assessment of persons to, and their liability on account of, an additional regional rate in respect of any hereditament for any year.

(8) A person who is chargeable to an additional regional rate in respect of a hereditament for part only of the year shall, subject to the provisions of this Order, be liable to be charged with such part only of the total amount of the additional regional rate as bears to that amount the same proportion as the number of days in the part of the year during which the person is so chargeable bears to the total number of days in the year.

(9) A person who is chargeable to an additional regional rate in respect of a hereditament for any part of the year may be assessed to the rate in accordance with paragraph (8) notwithstanding that any part of the year during which the person was so chargeable ended before the rate was made.

(10) A person who is chargeable to an additional regional rate in respect of a hereditament at any time after that rate is made may be assessed to and shall in the first instance be liable to pay—

(a) if the person was so chargeable at the beginning of the year, the whole of the amount of that rate charged in respect of the hereditament; or

- (b) if the person became so chargeable subsequently, a proportion of that amount calculated on the basis that the person will remain so chargeable until the end of the year,

but shall, if the part of year during which the person is so chargeable ends before the end of the year be entitled to recover from the Department any sums paid by the person in excess of the amount properly chargeable against the person in accordance with paragraph (8).

(11) Paragraph (10) is subject to the following—

- (a) no allowance shall be made for a period of less than seven days; and
- (b) a person shall not be entitled to recover any sum in so far as the person has previously recovered it from another person who is an incoming occupier.”.