



2016 CHAPTER 6

**Power for Department to increase rates reduction provided under Article 31 of the 1977 Order in certain cases**

1.—(1) The 1977 Order is amended as follows.

(2) In Article 31 (reduction of rates on certain hereditaments used for recreation)—

(a) after paragraph (5) insert—

“(5A) The Department may by regulations provide that the reduction in the normal rate in accordance with paragraphs (3) and (4) may be increased to 100% in prescribed cases.

(5B) Without prejudice to the generality of paragraph (5A), prescribed cases in regulations under that paragraph shall include, subject to such conditions as may be prescribed, where a hereditament is occupied by a community amateur sports club.

(5C) The first regulations under paragraph (5A) shall be made no later than 30 September 2016.”

(b) in paragraph (6) insert at the appropriate place—

“community amateur sports club” means a registered club within the meaning of section 658(6) of the Corporation Tax Act 2010;”

(3) In Article 61 (regulations), in paragraph (2A) (affirmative procedure)—

(a) for “under”, where it first occurs, substitute “under—

(a)”,

(b) for “, and regulations made under paragraph (1)(b)” substitute “;

(b) Article 31(5A); or

(c) paragraph (1)(b),”

- (c) the words “shall be subject to affirmative resolution” become a full-out to the paragraph.