
STATUTORY INSTRUMENTS

2006 No. 2954

The Rates (Amendment) (Northern Ireland) Order 2006

PART IV

RELIEFS AND EXEMPTIONS ETC.

Charitable exemptions

Extension of exemption relating to sale of goods donated to a charity

19. In Article 41 of the principal Order (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes), for paragraph (5) (hereditaments treated as used for charitable purposes to the extent used for sale of goods donated to a charity) there shall be substituted the following paragraphs—

“(5) Notwithstanding anything in paragraph (4) and without prejudice to the generality of paragraph (2)(c)(ii), a hereditament shall be treated as used for charitable purposes—

- (a) to the extent that it is used for the sale of goods donated to a charity, and
- (b) if it is mainly used for the sale of goods donated to a charity, to the extent that it is used for the sale of other goods if they are of a description specified in an order made by the Department,

so long as the proceeds of the sale of the goods mentioned in sub-paragraph (a) (after any deduction of expenses) are applied for the purposes of a charity.

(5A) The Department shall not make an order under paragraph (5)(b) unless a draft of the order has been laid before, and approved by resolution of, the Assembly.”.