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STATUTORY INSTRUMENTS

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**2006 No. 611**

**The Rates (Capital Values, etc.) (Northern Ireland) Order 2006**

**PART III**

**RELIEFS**

**Certain hereditaments to be wholly exempt from rates**

**11.**—(1) After Article 41 of the principal Order (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes) there shall be inserted the following Article—

**“Distinguishment in valuation list of hereditaments occupied by certain bodies and used or made available for use for charitable purposes**

**41A.**—(1) There shall be distinguished in the valuation list as wholly exempt from rates any hereditament to which paragraph (2) applies which is occupied by a body which is not established or conducted for profit if the body is—

- (a) listed in Schedule 13A; or
- (b) a member of, or affiliated to, a body listed in Schedule 13A.

(2) This paragraph applies to a hereditament—

- (a) which the Commissioner or the district valuer is satisfied is to a substantial extent used or made available for use for purposes which are declared by the Recreational Charities Act (Northern Ireland) 1958 (c. 16) to be charitable or are otherwise charitable—

- (i) where the use is by the occupying body, subject to charges, if any, not more than necessary to defray reasonable expenses actually incurred by the body by reason of that use; or

- (ii) where the use is not by that body, for a consideration, if any, not more than necessary to defray such expenses; and

- (b) which is not a hereditament—

- (i) to which Article 31 (reduction of rates on certain hereditaments used for recreation) or Article 41(2)(e) (exemption for recreational charities) applies; or

- (ii) on which a person may under a licence (other than an occasional licence) or a protection order sell intoxicating liquor by retail; or

- (iii) in respect of which a club is registered under the Registration of Clubs (Northern Ireland) Order 1996 (NI 23).

(3) Schedule 13A (listed bodies for purposes of this Article) shall have effect.

(4) The Department may by order made subject to affirmative resolution amend Schedule 13A by—

- (a) adding any body which is not established or conducted for profit;

(b) omitting, or altering the description of, any body.

(5) Article 41(9) shall apply to any reference in this Article or Schedule 13A to a body or to a hereditament of a description mentioned in paragraph (2) as it applies to any reference to a body in that Article or to a hereditament of a description mentioned in paragraph (2)(a) to (e) of that Article.

(6) Expressions used in paragraph (2)(b)(ii) and in the Licensing (Northern Ireland) Order 1996 (NI 22) have the same meaning in paragraph (2)(b)(ii) as in that Order.”

(2) After Schedule 13 to the principal Order (hereditaments excluded from exemption) there shall be inserted as Schedule 13A the Schedule set out in Schedule 3.

**Changes to legislation:**

There are currently no known outstanding effects for the The Rates (Capital Values, etc.) (Northern Ireland) Order 2006, Section 11.