
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 20

The Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2007

Hereditaments to which hardship relief does not apply

4.—(1) Subject to paragraph (2), any hereditament described in the Schedule is prescribed for the purposes of paragraph (3)(b) of Article 33B of the 1977 Order and accordingly that Article does not apply to it.

(2) A hereditament shall not be prescribed under and for the purposes of paragraph (1) where—

- (a) it is in the same occupation as another hereditament not described in the Schedule;
- (b) it has a functional connection with that other hereditament; and
- (c) it and the other hereditament would have constituted a single hereditament but for the fact of their geographical or structural separation.

(3) For the purposes of paragraph (2)(b) one hereditament is functionally connected to another if the principal use or intended use of both hereditaments is for a common purpose.