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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**

**Increased reduction of rates for certain hereditaments used for recreation**

**9.** In Article 31 of the principal Order (percentage reduction of rates on certain hereditaments used for recreation)—

- (a) in paragraph (3); and
- (b) in paragraph (4),

for “65” substitute “80”.

**Repayment and recovery of hardship relief**

**10.**—(1) Article 33B of the principal Order (hardship relief) shall be amended as follows.

(2) In paragraph (1)—

- (a) for the word “remit” there shall be substituted the word “repay”;
- (b) the words “which a person is liable to pay” shall cease to have effect;
- (c) in sub-paragraph (b), for the words “remission that” there shall be substituted the words “repayment a”.

(3) In paragraph (2)—

- (a) for the words “paragraph (1)” there shall be substituted the words “this Article “reduce” includes remit,”;
- (b) after the word “payable” there shall be inserted the words “or paid”;
- (c) after the word “prescribed” there shall be added the words “and “repay” means repay in whole or in part”.

(4) In paragraph (4)—

- (a) in sub-paragraph (a), for the word “remission” there shall be substituted the word “repayment”;
- (b) in sub-paragraph (b), for the word “remission” there shall be substituted the word “repayment”;
- (c) after sub-paragraph (b) there shall be added the words

“; and

- (c) provide for so much of any reduction or repayment under this Article as contravened a Community obligation to be recoverable from the person mentioned in paragraph (1) as if it were a debt due to the Department on account of a rate leviable on him”.

**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.

**Repeal of Article 41(2)(f) of principal Order with savings, etc.**

12.—(1) Article 41(2)(f) of the principal Order (exemption for certain hereditaments used to an extent of not less than ten per cent. for certain charitable purposes) shall cease to have effect.

(2) Any hereditament which, immediately before the commencement of paragraph (1), was distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f) of the principal Order shall continue to be distinguished as exempt to that extent while it remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(3) Where the Commissioner or the district valuer is satisfied that a hereditament should have been distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f) of the principal Order immediately before the commencement of paragraph (1), he shall distinguish the hereditament, or cause it to be distinguished, in the valuation list as exempt from rates to the extent that it should have been so distinguished immediately before the commencement of paragraph (1) while it remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(4) Where the Commissioner or the district valuer is satisfied that a hereditament (“the replacement hereditament”) is used by a body as a replacement for a hereditament which—

- (a) is no longer occupied by that body; and
- (b) is or was distinguished to any extent as exempt from rates,

he shall distinguish, or cause to be distinguished, the replacement hereditament in the valuation list as exempt from rates to that extent while the replacement hereditament remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(5) In paragraph (4)(b) “is or was distinguished” means—

- (a) is or should be distinguished in the valuation list under paragraph (3); or
- (b) was immediately before the commencement of paragraph (1) distinguished in the valuation list by virtue of Article 41(2)(f) of the principal Order.

(6) Article 41(9) of the principal Order shall apply to any reference in this Article to a body or to a hereditament of a description mentioned in this Article 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.

(7) In the principal Order—

- (a) in Article 31(2)(c)—
  - (i) “or (f)” shall cease to have effect;
  - (ii) at the end add “or by virtue of Article 12(2), (3) or (4) of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006”;
- (b) in Article 41—
  - (i) in paragraph (3)(a), for “(e), or (f)” there shall be substituted “or (e)”;
  - (ii) in paragraph (4), for “(e), or (f)” there shall be substituted “or (e)”;
  - (iii) in paragraph (9), for “to (f)” there shall be substituted “to (e)”.

(8) In Schedule 7 to the principal Order—

- (a) in paragraph 3(a), for “, (e), or (f)” there shall be substituted “or (e)”;
- (b) paragraph 3 shall be renumbered as sub-paragraph (1) of that paragraph and after it there shall be inserted the following sub-paragraphs—
  - “(2) Where—
    - (a) any hereditament was, immediately before the relevant date, distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f); and
    - (b) it continues to be distinguished in the valuation list by virtue of Article 12(2) of the 2006 Order,

its rateable value shall continue to be the same proportion of its net annual value as it was immediately before the relevant date.

(3) Where a hereditament is distinguished in the valuation list as exempt from rates by virtue of Article 12(3) of the 2006 Order, its rateable value shall be the same proportion of its net annual value as it would have been immediately before the relevant date if it had been distinguished under Article 41(2)(f).

(4) Where a hereditament is distinguished in the valuation list by virtue of paragraph (4) of Article 12 of the 2006 Order, its rateable value shall be the same proportion of its net annual value as the rateable value of the original hereditament was of its net annual value immediately before it ceased to be occupied as mentioned in sub-paragraph (a) of that paragraph.

(5) In this paragraph—

“2006 Order” means the Rates (Capital Values, etc.) (Northern Ireland) Order 2006;

“original hereditament” means the hereditament to which sub-paragraphs (a) and (b) of Article 12(4) of the 2006 Order apply;

“relevant date” means the date on which Article 12(1) of the 2006 Order (which repealed Article 41(2)(f)) came into operation.”.