
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 4

**Rates (Small Business Hereditament Relief)
Regulations (Northern Ireland) 2010**

Interpretation

2. In these Regulations—

“the 1977 Order” means the Rates (Northern Ireland) Order 1977;

“electricity undertaker” means a holder of a licence under Article 10(1) of the Electricity (Northern Ireland) Order 1992⁽¹⁾;

“excepted hereditament” means a hereditament which falls within a class of hereditament described in the Schedule;

“gas undertaker” means a holder of a licence under Article 8 of the Gas (Northern Ireland) Order 1996⁽²⁾;

“Minister of the Crown” has the same meaning as in the Ministers of the Crown Act 1975⁽³⁾

“post office” means a public post office within the meaning of section 42(3) of the Postal Services Act 2000⁽⁴⁾;

[^{F1}“prescribed recreation” has the meaning assigned to it by Article 31(6) of the 1977 Order;]

“qualifying hereditament” means a hereditament—

- (a) which is, or would fall to be, shown in the NAV list;
- (b) which is wholly occupied;
- (c) which is not an excepted hereditament; and
- (d) no part of which is used as a post office;

“qualifying year” means a year ending before the [^{F2}1st April 2021] ; and

“statutory undertaker” means persons authorised by any statutory provision to carry on any railway, road transport, water transport, inland navigation or dock undertaking, or a gas undertaker, an electricity undertaker, a water undertaker or a sewerage undertaker or the airport operator (within the meaning of the Airports (Northern Ireland) Order 1994⁽⁵⁾) of any airport to which Article 25 of that Order applies.

Textual Amendments

- F1** Words in reg. 2 inserted (1.4.2013) by Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2013 (S.R. 2013/46), regs. 1, **2(2)**

(1) S.I. 1992/231 (N.I. 1)
(2) S.I. 1996/275 (N.I. 2)
(3) 1975 c.26
(4) 2000 c.26
(5) S.I. 1994/426 (N.I.1)

Status: Point in time view as at 23/06/2020. This version of this provision has been superseded.
Changes to legislation: There are currently no known outstanding effects for the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010, Section 2. (See end of Document for details)

F2 Words in [reg. 2](#) substituted (23.6.2020) by [The Rates \(Small Business Hereditament Relief\) \(Amendment\) Regulations \(Northern Ireland\) 2020 \(S.R. 2020/91\)](#), regs. 1, **2**

Commencement Information

I1 [Reg. 2](#) in operation at 1.4.2010, see [reg. 1](#)

Status:

Point in time view as at 23/06/2020. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010, Section 2.