
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 106

**Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2012**

Amendment of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010

2. For regulation 3 of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010⁽¹⁾ there shall be substituted the following regulation—

“Reduction of rates in respect of certain qualifying hereditaments

3.—(1) Subject to paragraph (2), regulation 5 and the condition in regulation 6, the amount which, apart from these Regulations, would be payable for a qualifying year on account of a rate in respect of the net annual value of a qualifying hereditament shall be reduced by—

- (a) 50% if the net annual value of the hereditament does not exceed £2,000;
- (b) 25% if the net annual value of the hereditament exceeds £2,000 but does not exceed £5,000;
- (c) 20% if the net annual value of the hereditament exceeds £5,000 but does not exceed £10,000.

(2) Subject to paragraph (3), paragraph (1) shall not apply where—

- (a) a person occupying a qualifying hereditament occupies; or
- (b) a person occupying a qualifying hereditament and persons connected with that person occupy (whether jointly or severally),

more than three hereditaments which are, or would fall to be, shown in the NAV list.

(3) Where each hereditament within a group of hereditaments is contiguous with another hereditament in the group and the hereditaments in the group—

- (a) have a combined net annual value not exceeding £10,000; and
- (b) are occupied by the same person,

the group of hereditaments shall be treated as a single hereditament for the purposes of determining, for the purposes of paragraph (2), the number of hereditaments which are occupied by a person or by a person and persons connected with that person.

(4) For the purposes of paragraph (2)—

- (a) a person who is a partner in a partnership is connected with any partner in the partnership;
- (b) a person (“A”) and a company are connected if A has control of the company; and
- (c) a company and another company are connected if the same person has control of both companies.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(5) Without prejudice to paragraph (4), a person (“B”) is connected with another person (“C”) for the purposes of paragraph (2) if—

- (a) B occupies a hereditament on behalf of C; or
- (b) B and C occupy different hereditaments on behalf of a third person.

(6) In this regulation—

“company” includes any body corporate or an unincorporated association but does not include a partnership; and

“control” is to be read in accordance with sections 450 and 451 of the Corporation Tax Act 2010(2).”.