
STATUTORY RULES OF NORTHERN IRELAND

2013 No. 46

**Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2013**

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

2.—(1) The Rates (Small Business Hereditaments Relief) Regulations (Northern Ireland) 2010⁽¹⁾ shall be amended in accordance with paragraphs (2) to (4).

(2) In regulation 2 (interpretation) after the definition of “post office” there shall be inserted the following definition—

““prescribed recreation” has the meaning assigned to it by Article 31(6) of the 1977 Order;”.

(3) In regulation 3 (reduction of rates in respect of certain qualifying hereditaments) for “£10,000” in both places where it occurs there shall be substituted “£15,000”.

(4) In the Schedule (excepted hereditaments) after paragraph 6 there shall be inserted the following paragraphs—

“7. A hereditament which is shown in the NAV list as used solely for the purposes of a prescribed recreation.

8. A hereditament which is shown in the NAV list as having part of its net annual value apportioned to a part or parts of the hereditament used solely for the purposes of a prescribed hereditament.

9. A hereditament which is distinguished in the NAV list as occupied and used wholly or partly for industrial purposes or for transport purposes.”.