



Rates (Amendment) Act (Northern Ireland) 2016

2016 CHAPTER 6

An Act to amend the Rates (Northern Ireland) Order 1977 to enable regulations to be made permitting an increase in the level of reduction in the normal rate to 100% for certain hereditaments used for prescribed recreation; to provide that certain hereditaments are not to be treated for the purposes of the Order as occupied by reason only of them containing certain window displays; and for connected purposes. [11th March 2016]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

Power for Department to increase rates reduction provided under Article 31 of the 1977 Order in certain cases

1.—(1) The 1977 Order is amended as follows.

(2) In Article 31 (reduction of rates on certain hereditaments used for recreation)—

(a) after paragraph (5) insert—

“(5A) The Department may by regulations provide that the reduction in the normal rate in accordance with paragraphs (3) and (4) may be increased to 100% in prescribed cases.

(5B) Without prejudice to the generality of paragraph (5A), prescribed cases in regulations under that paragraph shall include,

subject to such conditions as may be prescribed, where a hereditament is occupied by a community amateur sports club.

(5C) The first regulations under paragraph (5A) shall be made no later than 30 September 2016.”,

(b) in paragraph (6) insert at the appropriate place—

“community amateur sports club” means a registered club within the meaning of section 658(6) of the Corporation Tax Act 2010;”.

(3) In Article 61 (regulations), in paragraph (2A) (affirmative procedure)—

(a) for “under”, where it first occurs, substitute “under—

(a)”,

(b) for “, and regulations made under paragraph (1)(b)” substitute “;

(b) Article 31(5A); or

(c) paragraph (1)(b).”,

(c) the words “shall be subject to affirmative resolution” become a full-out to the paragraph.

Commencement Information

I1 S. 1 in operation at 19.9.2016 for specified purposes by [S.R. 2016/331](#), **art. 2(a)**

I2 S. 1 in operation at 26.10.2016 in so far as not already in operation by [S.R. 2016/388](#), **art. 2**

Specified recreations: pigeon racing

2 In the Schedule to the Rates (Recreational Hereditaments) Order (Northern Ireland) 2007 (list of specified recreations), where appropriate insert “ Pigeon Racing ”.

Commencement Information

I3 S. 2 in operation at 1.10.2016 by [S.R. 2016/331](#), **art. 4**

Window displays not to constitute occupation under the 1977 Order in certain cases

3 In Schedule 8A to the 1977 Order (unoccupied hereditaments), after paragraph 9 add—

“**10.**—(1) For the purposes of Article 25A, if (apart from this paragraph) a hereditament to which this paragraph applies (“hereditament A”) would be treated as occupied by reason only of a window display during any period

beginning with the date on which section 3 of the Rates (Amendment) Act (Northern Ireland) 2016 comes into operation and ending on 31 March 2017, it shall be treated as unoccupied for so much of that period as for which the conditions in sub-paragraph (2) are satisfied.

(2) The conditions are—

- (a) the depth of the window display does not exceed 1.5 metres and the area of the window display does not exceed 5 per cent. of the floor area of the part of the building that is fronted by the window display;
- (b) where the window display is for the purposes of or identifies a trade or business, the trade or business is carried on in a different hereditament that is situated wholly or partly within a prescribed area in relation to hereditament A; and
- (c) the window display is not for political purposes or detrimental to the advancement of good community relations.

(3) This paragraph applies to a hereditament if it is included in the NAV list and (disregarding the window display) is—

- (a) a hereditament which, when last occupied, was used for the purpose of the retail provision of goods or services to members of the public who visit it; or
- (b) a hereditament which has never been occupied but is comprised of a building or part of a building that is constructed or adapted for the purpose mentioned in head (a).

(4) The Department may, by order made subject to affirmative resolution, substitute a different date for the date for the time being specified in sub-paragraph (1).

(5) The Department may, by order made subject to affirmative resolution, amend sub-paragraphs (2) and (3).”.

Commencement Information

I4 S. 3 in operation at 19.9.2016 for specified purposes by [S.R. 2016/331](#), [art. 2\(b\)](#)

Repeals

4 The provisions set out in the first column of the Schedule are repealed to the extent specified in the second column of the Schedule.

Commencement Information

I5 S. 4 in operation at 19.9.2016 by [S.R. 2016/331](#), [art. 3\(a\)](#)