

2007 No. 20

RATES

**The Non-Domestic Rating (Hardship Relief) Regulations
(Northern Ireland) 2007**

Made - - - - - *11th January 2007*

Coming into operation - - - - - *1st April 2007*

The Department of Finance and Personnel^(a) makes the following Regulations in exercise of the powers conferred by Article 33B of the Rates (Northern Ireland) Order 1977^(b):

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2007 and shall come into operation on 1st April 2007.

(2) In these Regulations—

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

“repay” means repay in whole or in part.

Hardship Relief

2.—(1) Subject to paragraph (2) and regulation 4, the Department may, in accordance with paragraph (3), reduce or repay any amount which a person is liable to pay or has paid in respect of rates in respect of a hereditament which has a net annual value, where it appears to the Department that—

(a) there are exceptional circumstances; and

(b) without such reduction or repayment, that person would suffer hardship.

(2) In any case where a hereditament has both a net annual value and a capital value, paragraph (1) shall apply as if the reference to any amount which a person is liable to pay or has paid in respect of rates in respect of a hereditament which has a net annual value were a reference to any amount which a person is liable to pay or has paid in respect of rates in respect of the net annual value of the hereditament.

(3) In any case, the amount of the reduction or repayment referred to in paragraph (1) shall be determined by the Department.

(a) Formerly the Department of Finance; see S.I. 1982/338 (N.I. 6) Article 3

(b) S.I. 1977/2157 (N.I. 28); Article 33B was inserted by Article 8 of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)) and was amended by Article 10 of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006 (S.I. 2006/611 (N.I. 4)) and by paragraph 17 Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))

Recovery of reduction or repayment

3. The Department may recover from the person mentioned in regulation 2(1) so much of any reduction or repayment under that regulation as contravened a Community obligation as if it were a debt due to the Department on account of a rate leviable on him.

Hereditaments to which hardship relief does not apply

4.—(1) Subject to paragraph (2), any hereditament described in the Schedule is prescribed for the purposes of paragraph (3)(b) of Article 33B of the 1977 Order and accordingly that Article does not apply to it.

(2) A hereditament shall not be prescribed under and for the purposes of paragraph (1) where—

- (a) it is in the same occupation as another hereditament not described in the Schedule;
- (b) it has a functional connection with that other hereditament; and
- (c) it and the other hereditament would have constituted a single hereditament but for the fact of their geographical or structural separation.

(3) For the purposes of paragraph (2)(b) one hereditament is functionally connected to another if the principal use or intended use of both hereditaments is for a common purpose.

Revocation

5. The Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2005(a) are revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 11th January 2007



Leo O'Reilly

A senior officer of the Department of Finance and Personnel

SCHEDULE

Regulation 4

HEREDITAMENTS TO WHICH HARDSHIP RELIEF DOES NOT APPLY

<i>Entry No.</i>	<i>Hereditaments</i>
1	Hereditaments used solely for, or in connection with, the parking of motor vehicles.
2	Hereditaments used solely for exhibiting advertisements.
3	Hereditaments used solely for, or in connection with, telecommunications masts and towers.
4	Hereditaments used solely for, or in connection with, automatic telling machines.

(a) S.R. 2005 No. 552

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke and replace the Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2005. In addition to minor and drafting amendments, they make the following changes of substance—

- (a) they give the Department of Finance and Personnel (“the Department”) a power to repay rates where the conditions for hardship relief are satisfied (regulation 2(1) and (3)); and
- (b) they also give the Department a power to recover a reduction or repayment under the Regulations where the reduction or repayment has breached a Community obligation (regulation 3).