

Rates (Amendment) Bill

[AS INTRODUCED]

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Schedule Repeals

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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.

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), 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.”.

(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.

Rates (Amendment)

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

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

5 “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 2 of the Rates (Amendment) Act (Northern Ireland) 2016 comes into operation and
10 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—

- 15 (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;
- 20 (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—

- 25 (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
- 30 (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).

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

Repeals

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 The provisions set out in the first column of the Schedule are repealed to the extent specified in the second column of the Schedule.

Interpretation

40 4. In this Act, “the 1977 Order” means the Rates (Northern Ireland) Order 1977.

Rates (Amendment)

Commencement

5. —(1) Except as provided by subsection (2), this Act comes into operation on such day or days as the Department of Finance and Personnel may by order appoint.

- 5 (2) The following sections come into operation on the day after Royal Assent—
- (a) section 4,
 - (b) this section,
 - (c) section 6.

Short title

- 10 6. This Act may be cited as the Rates (Amendment) Act (Northern Ireland) 2016.

Rates (Amendment)

SCHEDULE

Section 3.

REPEALS

5	Short Title	Extent of Repeal
	The Rates (Northern Ireland) Order 1977 (NI 28)	In Schedule 8A, paragraph 9.
10	The Rates (Amendment) Act (Northern Ireland) 2012 (c. 1)	Section 3.