

Rates (Relief for Community Amateur Sports Clubs) Bill

[AS INTRODUCED]

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B I L L

TO

Amend the Rates (Northern Ireland) Order 1977 to make provision for relief from non-domestic rates for registered community amateur sports clubs.

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

Amendment of Article 31

1.—(1) Article 31 of the Rates (Northern Ireland) Order 1977 is amended as follows.

(2) In paragraph (1) after “(3)” insert “, (3A)”.

5 (3) After paragraph (1) insert—

“(1A) This Article applies to a hereditament which—

- (a) is a registered community amateur sports club; or
- (b) falls within paragraph (2).”.

10 (4) In paragraph (2) for “This Article applies to a hereditament” substitute “A hereditament falls within this paragraph if it is a hereditament”.

(5) In paragraph (2)(c)—

(a) after “which is not” insert—

“—

(i);

15 (b) after “Rates (Capital Values, etc.) (Northern Ireland) Order 2006” insert—

“; or

(ii) shown in the NAV list as a registered community amateur sports club”.

(6) In paragraph (3) for “the hereditament” substitute “a hereditament”.

20 (7) After paragraph (3) insert—

“(3A) Where a hereditament is shown in the NAV list as a registered community amateur sports club, the reduction shall,

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subject to any apportionment of net annual value under paragraph (4), be effected by reducing the normal rate by 100 per cent.”.

(8) In paragraph (4)—

- 5 (a) after “for the purposes of a prescribed recreation” insert “(in the case of a hereditament falling within paragraph (2)) or for qualifying purposes (in the case of a registered community amateur sports club)”;
- (b) after “by 80 per cent” insert “in the case of a hereditament falling within paragraph (3) and by 100 per cent in the case of a hereditament which is a registered community amateur sports club”.

10 (9) In paragraph (6)—

- (a) after “In this Article” insert “and Article 44”;
- (b) before the definition of “the normal rate” insert—
““licensed premises” in respect of a hereditament means any area in which a person may under a licence (other than an occasional licence) or a protection order sell intoxicating liquor by retail;”;
- 15 (c) after the definition of “prescribed recreation” insert—
““qualifying purposes” has the meaning given by section 661 of the Corporation Tax Act 2010;”
- (d) omit the words “and for the purposes of this Article” to the end of
20 paragraph (6).

(10) After paragraph (6) insert—

- ““(7) For the purposes of this Article and Article 44—
- (a) an area provided as a parking place for vehicles of persons engaging in a prescribed recreation, and any part of a hereditament
25 constructed or adapted for use by such persons (or by persons who have engaged or intend to engage in the recreation) as a bathroom or lavatory or for use wholly or mainly for the storage of their clothing or of equipment used for purposes of the recreation, shall be treated in the case of a hereditament falling within paragraph (2) as used solely for the purposes of that recreation (notwithstanding that it is also used by other persons or that at particular times it is used by persons none of whom are engaging in such a recreation);
- 30 (b) any area of a registered community amateur sports club which constitutes licensed premises shall not be treated as being used for qualifying purposes;
- 35 (c) a hereditament is a registered community amateur sports club if it is a registered club within the meaning of section 658(6) of the Corporation Tax Act 2010.”.

Amendment of Article 44

40 **2.**—(1) In paragraph (2A) after “Article 31” insert “(2)”.

(2) After paragraph (2A) insert—

- ““(2AA) Where the hereditament is a registered community amateur sports club—
- (a) it shall be shown in the NAV list as such;

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- (b) if the whole of the hereditament is used solely for qualifying purposes it shall be shown in the NAV list as so used;
- (c) if only one or more than one part (but not the whole) of the hereditament is so used, the net annual value of the hereditament shall be apportioned by the Commissioner or the district valuer between the part or parts of the hereditament used solely for qualifying purposes and the remainder of the hereditament and the apportionment shall be shown in the NAV list.”.

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- (3) In paragraph (2B) for “paragraph (2A)(b)” substitute “paragraphs (2A)(b) and (2AA)”.

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Commencement

3. This Act comes into operation on the day after it receives Royal Assent.

Short title

4. This Act may be cited as the Rates (Relief for Community Amateur Sports Clubs) Act (Northern Ireland) 2015.

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