ANNEX A

FOI DOF/2024-0478

Request

Following this article regarding rates exemptions for Tribeca Belfast in the Irish News last week (https://www.irishnews.com/news/business/tribeca-exempt-from-paying-rates-on-20-assets-3DBEXI7XVFG7HJKCHWYOUJF5XQ/) I would like to receive detailed information in answer to the following questions:

1. Under what *exact* criteria for *each one* of the 20 assets is Tribeca Belfast exempt from paying rates?

2. How much rates income has been lost over the past *8 years* because of the above?

DoF response

I can confirm the department holds the information requested.

Question 1

In each of the twenty cases referenced in the Irish News article the occupier of the premises (hereditament) made an application to the District Valuer seeking charitable exemption.

Each was considered for charitable exemption under the statutory criteria set out in Article 41(2)(c) of The Rates (Northern Ireland) Order 1977 which states the following -

41 (1) Subject to the provisions of this Article, where the Commissioner or the District Valuer is satisfied that a hereditament is a hereditament of a description mentioned in paragraph (2), he shall distinguish the hereditament, or cause it to be distinguished'.

41 2 (c) any hereditament, other than a hereditament to which sub-paragraph (*b*) applies, which—

(i) is occupied by a charity; and

(ii) is used wholly or mainly for charitable purposes (whether of that charity or of that and other charities)'.

In relation to (i) The Northern Ireland Charity Commission decides if an organisation is a charity and when satisfied gives each charity a Charity Number. Subsequently the District Valuer decides in each case if the charity is in occupation of the rateable property.

In relation to (ii) The District Valuer confirms the actual use of the premises in each case is wholly or mainly in compliance with the objectives of the charity and the list of charitable purposes set out in Article 2 Charities (NI) Act 2008 Charities Act (Northern Ireland) 2008.

In each of the twenty cases referenced the District Valuer was satisfied that the statutory criteria set out in Article 41 Rates (NI) Order 1977 and Article 2 Charities Act (NI) 2008 was fulfilled. Therefore, Charitable Exemption was granted during each of the twenty occupations.

Question 2

Article 41 Rates (NI) Order 1977 provides for a charitable exemption to be provided to those that meet the criteria, therefore, there has been no income lost in relation to the twenty properties referenced in the Irish News article.