



21 December 2005

Brian McClure
Rating Policy Division
Rathgael House
Balloo Road
Bangor
BT19 7NA

Dear Mr McClure

Response to Draft Order in Council the Rates (Capital Values, etc) (Northern Ireland) Order 2005

NICVA welcomes the opportunity to respond to the issues that will be of particular concern to the voluntary and community sector in relation to The Rates Order 2005 for the non-domestic sector.

NICVA agrees that the draft Order gives effect to the Government's intention to increase the level of sport and recreational relief from 65% to 80%. NICVA supports this increase and recognises that in many instances amateur sport has been successfully used as a mechanism for community development in Northern Ireland: as well as the obvious advantage of encouraging participation in physical recreation and thus contributing to the health and well-being of society.

NICVA agrees that the draft Order gives effect to the Government's intention to provide for the full exemption from rates for community halls that are made available for use by the wider community. However NICVA is concerned that the GAA has not been included in Schedule 13A. Some GAA clubs have multi-purpose facilities, providing not only gaelic athletic sports but also community based activities. It is a contradiction to allow an Orange Hall, or any other hereditament listed in Schedule 13A, to be wholly exempt from rates on the grounds that the hall is used for the wider community when a GAA hall providing the same, or similar, community activities is only eligible for 80% relief.

NICVA would like to take this opportunity to reiterate its concern about the importance of requiring halls to keep detailed records so that they can demonstrate that they are available for the use of the wider public. NICVA believes that the monitoring of the use of these halls is essential and full exemption should only be available if they prove they are accessible to the community of the local area.

NICVA notes that the Government intends to publish the capital value of every domestic property in Northern Ireland via VLA's website. NICVA recommends that Government should also publish a full list of all halls receiving full and partial exemption on the same

website. This information should be in the public domain and will hopefully encourage those halls claiming full exemption to ensure that their halls are indeed being made available for use by the wider community.

NICVA concurs with Government that organisations currently in receipt of partial exemption should not lose this status because of the sale of alcohol or any other trading activity. However, NICVA strongly believes that partial exemption needs to be made available for organisations in the future that meet the same criteria, not only as organisations are increasingly finding it difficult to sustain themselves financially but also to ensure that an inconsistent system is not created.

Please do not hesitate to contact me if you have any queries on the above.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'P. Reynolds'.

Paula Reynolds
Director of Member Services