

SCHEDULES

SCHEDULE 3

Article 53.

CALCULATION OF AMOUNT OF RATES

1. For the purposes of Article 53, the amount of rates for any rental period shall be taken, subject to the following provisions of this Schedule, to be an amount which bears to the total rates payable during the relevant rating period the same proportion as the length of the rental period bears to the length of the relevant rating period.

2. In this Schedule “the relevant rating period”, in relation to a rental period, means the rating period during which the rent for that rental period is payable.

3. The amount of the rates for any rental period which precedes the making by the Department of Finance and Personnel of its first demand for, or for an instalment of, the rates for the relevant rating period shall be calculated on the basis that the rates for that rating period will be the same as for the last preceding rating period.

4.—(1) On the making by the Department of Finance and Personnel of its first such demand, and on the making by that Department of any subsequent such demand, the amount of the rates for any rental period shall if necessary be recalculated on the basis that the rates for the relevant rating period will be such as appears from the information given in the demand and any previous demands.

(2) Any such recalculation shall not affect the ascertainment of the rates for any rental period beginning more than 13 weeks before the date of the service of the demand giving rise to the recalculation.

5.—(1) If as a result of the alteration of the net annual value of a dwelling-house the rates payable for the relevant rating period are varied, the amount of the rates for a rental period shall be recalculated so as to give effect to the variation; but any such recalculation shall not affect the ascertainment of the rates for any rental period beginning more than 13 weeks before the date of the service of the demand giving rise to the recalculation.

(2) In this paragraph “net annual value” means the net annual value under the [Rates \(Northern Ireland\) Order 1977 \(NI 28\)](#).

6. In computing the rates for any rental period for the purposes of this Schedule, any discount, and any allowance made under any of the statutory provisions relating to allowances given where rates are paid by the owner instead of by the occupier, shall be left out of account, and accordingly those rates shall be computed as if no such discount or allowance had fallen to be, or had been, allowed or made.