

## 1988 No. 54

## RATES

**Rates (Amendment) Regulations (Northern Ireland) 1988**

*Made* . . . . . 24th February 1988

*Coming into operation* . . . . . 1st April 1988

The Department of Finance and Personnel(a) in exercise of the powers conferred on it by Article 35 of the Rates (Northern Ireland) Order 1977(b) and of every other power enabling it in that behalf, hereby makes the following Regulations:

*Citation and commencement*

1. These Regulations may be cited as the Rates (Amendment) Regulations (Northern Ireland) 1988 and shall come into operation on 1st April 1988.

*Amendment of the Rates Regulations (Northern Ireland) 1973*

2. The Rates Regulations (Northern Ireland) 1973(c) shall be amended as follows:

(a) for paragraph 3(e) of the Schedule there shall be substituted—

“(e) 3% of the total of amounts found during the year to be recoverable in respect of adjustments of rate rebates under the Social Security (Northern Ireland) Order 1986(d) in respect of hereditaments or former hereditaments in the district.”;

(b) for paragraph 5(b) of the Schedule there shall be substituted—

“(b) 3% of the total amount of rate rebates afforded in the year under the Social Security (Northern Ireland) Order 1986 in respect of hereditaments or former hereditaments in the district.”.

Sealed with the Official Seal of the Department of Finance and Personnel on 24th February 1988.

(L.S.)

*D. G. Slattery*

Assistant Secretary

(a) Formerly the Department of Finance. See S.I. 1982/338 (N.I. 6) Art. 3

(b) S.I. 1977/2157 (N.I. 28)

(c) S.R. & O. (N.I.) 1973 No. 374; relevant amending regulations are S.R. 1985 No. 68

(d) S.I. 1986/1888 (N.I. 18)

## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These Regulations amend the Rates Regulations (Northern Ireland) 1973 ("the 1973 Regulations") to take account of the reformed housing benefit scheme introduced by the Housing Benefit (General) Regulations (Northern Ireland) 1987, S.R. 1987 No. 461.

There are no longer certificated or non-certificated rate rebate cases and, to take account of this, these Regulations amend the 1973 Regulations to provide that 3% of the total amount of rate rebates in respect of hereditaments or former hereditaments in a district are to be taken into account in the calculation of the product of a rate of one penny in the pound for the district for the purpose of determining under Article 34(1) of the Rates (Northern Ireland) Order 1977 the sum payable to the district council in respect of any year as being equal to the product of the district rate made by that council for that year. The 3% proportion of total rebates is approximately equivalent to the 10% of rebates in former non-certificated cases which were previously taken into account.