
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 553

Rates (Amendment) Regulations (Northern Ireland) 2005

Amendment of the Rates Regulations (Northern Ireland) 2000

2. In the Rates Regulations (Northern Ireland) 2000⁽¹⁾ for paragraph 5 (loss on collection) of Schedule 2 (determination of the product of a non-domestic rate of one penny in the pound) there shall be substituted—

“**5.** The loss on collection of non-domestic rates for any district for any year shall be the aggregate of the following amounts—

- (a) the total amount for the year of rates written off in respect of specified hereditaments or former specified hereditaments in the district including allowances made by way of discount under Articles 20 and 21 of the Order; and
- (b) a sum equal to 25 per cent. of the total amount by which the liability of persons to pay rates for the year in respect of specified hereditaments or former specified hereditaments in the district was reduced or remitted in accordance with the Regulations made under Article 33B,

less any amount falling under sub-paragraph (a) or (b) for an earlier year found during the year to be recoverable.”.