

2010 No. 18

RATES

The Rates (Amendment) Regulations (Northern Ireland) 2010

Made - - - - - *26th January 2010*

Coming into operation - - - - - *31st March 2010*

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Articles 34 and 35 of the Rates (Northern Ireland) Order 1977(a).

Citation and commencement

1. These Regulations may be cited as the Rates (Amendment) Regulations (Northern Ireland) 2010 and shall come into operation on 31st March 2010.

Amendment of the Rates Regulations (Northern Ireland) 2007

2. The Rates Regulations (Northern Ireland) 2007(b) shall be amended in accordance with regulations 3 and 4.

3. For sub-paragraph (3) of paragraph 5 of Schedule 1 there shall be substituted the following sub-paragraph—

“(3) In respect of the years ending on 31st March 2009, 31st March 2010 and 31st March 2011 the total amount of rates written off mentioned in sub-paragraph (1) shall be calculated as if any allowance made under Article 21 of the 1977 Order in respect of any hereditament owned by the Northern Ireland Housing Executive was 10 per cent.”.

4. For sub-paragraph (3) of paragraph 5 of Schedule 2 there shall be substituted the following sub-paragraph—

“(3) In respect of the years ending on 31st March 2009, 31st March 2010 and 31st March 2011 the total amount of rates written off mentioned in sub-paragraph (1)(a) shall be calculated as if any allowance made under Article 21 of the 1977 Order in respect of any hereditament owned by the Northern Ireland Housing Executive was 10 per cent.”.

Sealed with the Official Seal of the Department of Finance and Personnel on 26th January 2010
(L.S.)

Brian McClure
A senior officer of the Department of Finance and Personnel

(a) S.I. 1977/2157 (N.I. 28); Article 34(1) was amended by paragraph 5 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 1998 (S.I. 1998/3164 (N.I. 22))
(b) S.R. 2007 No. 61 as amended by S.R. 2009 No. 58

EXPLANATORY NOTE

(This note is not part of the Regulations)

Schedules 1 and 2 to the Rates Regulations (Northern Ireland) 2007 (“the 2007 Regulations”) provide for the determination of the product of a capital value rate and a NAV rate of one penny in the pound for the purpose of ascertaining the product of a district rate to be paid to a district council by the Department of Finance and Personnel.

These Regulations amend Schedules 1 and 2 to the 2007 Regulations so as to extend to the 2010/11 financial year the provision that the loss on collection of rates will be calculated as if any allowance made under Article 21 of the Rates (Northern Ireland) Order 1977 in respect of any hereditament owned by the Northern Ireland Housing Executive was 10 per cent. instead of 15 per cent.

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