1976 No. 107

RATES

Rates (Amendment) Regulations (Northern Ireland) 1976

Made 24th March 1976 Coming into operation 30th March 1976

The Department of Finance(a) in exercise of the powers conferred on it by Articles 2 and 61 of the Rates (Northern Ireland) Order 1972(b) and of Article 8 of that Order as amended by Article 12 of the Rates (Northern Ireland) Order 1975(c), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

- 1.—(1) These regulations may be cited as the Rates (Amendment) Regulations (Northern Ireland) 1976 and shall come into operation on 30th March 1976.
- (2) In these regulations "the Order" means the Rates (Northern Ireland) Order 1972 as amended.

Time of making and notification of the district rate

- 2.—(1) Subject to paragraph (2) the date in any year not later than which a district council must make the district rate for the next following year shall be 15th February.
- (2) The district rate for the year ending 31st March 1977 shall be made not later than 31st March 1976.
- (3) The period within which a district council must notify the department, under Article 8(3) of the Order, of the amount in the pound of the district rate made by the council, shall be seven days.
 - (4) The notification shall be in writing.

Revocation

3. Regulation 2 of the Rates Regulations (Northern Ireland) 1973(d) is hereby revoked.

Sealed with the Official Seal of the Department of Finance for Northern Ireland on 24th day of March 1976.

(L.S.)

J. Y. Malley

Assistant Secretary

⁽a) Formerly Ministry: see 1973 c. 36 sec. 40 and Sch. 5 para. 8(1)
(b) S.I. 1972/1633 (N.I. 16)
(c) S.I. 1975/2179 (N.I. 21)
(d) S.R. & O. (N.I.) 1973 No. 374 (II, p. 2129)

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations amend the Rates Regulations (Northern Ireland) 1973 by making new provisions prescribing the periods within which district rates must be made and notified to the Department of Finance in any financial year.