

SCHEDULE 1

Determination of the product of a domestic rate of one penny in the pound

Loss on collection

5. The loss on collection of 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 unspecified hereditaments or former unspecified hereditaments in the district including allowances made by way of discount under Articles 20 and 21 of the Order but not including allowances made by way of discount under Article 30 of the Order; and
- (b) 3 per cent. of the total amount of rebates afforded in the year under the Social Security Administration (Northern Ireland) Act 1992 in respect of unspecified hereditaments or former unspecified hereditaments in the district,

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