

2009 No. 58

RATES

The Rates (Amendment) Regulations (Northern Ireland) 2009

Made - - - - *19th February 2009*

Coming into operation - *31st March 2009*

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) 2009 and shall come into operation on 31st March 2009.

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 paragraph 5 of Schedule 1 there shall be substituted the following paragraph—

“5.—(1) Subject to sub-paragraph (2), the loss on collection of capital value rates for any district for any year shall be the total amount for the year of rates written off in respect of—

(a) hereditaments or any parts of hereditaments in the capital value list in the district;
or

(b) private garages, private storage premises or hereditaments or any parts of hereditaments used for the purposes of a private dwelling included in a valuation list before 1st April 2007 and which were in the district,

less any such amount for an earlier year found during the year to be recoverable and any other amount falling within this paragraph as it had effect immediately before the coming into operation of the Rates (Amendment) Regulations (Northern Ireland) 2009 and found during the year to be recoverable.

(2) The total amount for the year of rates written off mentioned in sub-paragraph (1) shall, subject to sub-paragraph (3), include any allowance made under Article 20 or 21 of the 1977 Order but not any allowance made under Article 30 of that Order.

(3) In respect of the year ending on 31st March 2009 and the year ending on 31st March 2010 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.”.

(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

4. For paragraph 5 of Schedule 2 there shall be substituted the following paragraph—

“5.—(1) Subject to sub-paragraph (2), the loss on collection of NAV 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—
 - (i) hereditaments or any parts of hereditaments in the NAV list in the district; or
 - (ii) hereditaments or any parts of hereditaments not used for the purposes of a private dwelling or as a private garage or private storage premises included in a valuation list before 1st April 2007 and which were in the district; 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—
 - (i) hereditaments or any parts of hereditaments in the NAV list; or
 - (ii) hereditaments or any parts of hereditaments not used for the purposes of a private dwelling or as a private garage or private storage premises included in a valuation list before 1st April 2007 and which were in the district,

was reduced or repaid in accordance with Regulations made under Article 33B of the 1977 Order,

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

(2) The total amount for the year of rates written off mentioned in sub-paragraph (1)(a) shall, subject to sub-paragraph (3), include any allowance made under Article 20 or 21 of the 1977 Order.

(3) In respect of the year ending on 31st March 2009 and the year ending on 31st March 2010 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 19th February 2009
(L.S.)

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations substitute paragraph 5 of Schedule 1 to, and paragraph 5 of Schedule 2 to, the Rates Regulations (Northern Ireland) 2007. They amend the method by which the loss on collection is ascertained in the calculation of the product of a rate of one penny in the pound for the purpose of determining, under Article 34(1) of the Rates (Northern Ireland) Order 1977, the sum payable to a district council in respect of any year as being equal to the product of a capital value district rate and the product of a NAV district rate made by that council for that year. Apart from drafting changes, these Regulations make the following changes of substance—

- (a) the 3% cost attributable to housing benefit is removed;
- (b) in respect of the 2008/09 and 2009/10 rating years, the loss on collection 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%.

© Crown Copyright 2009

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print the Acts of the Northern Ireland Assembly.

2009 No. 58

RATES

The Rates (Amendment) Regulations (Northern Ireland) 2009