

**2005 No. 553**

**RATES**

**Rates (Amendment) Regulations (Northern Ireland) 2005**

*Made* - - - - - *9th December 2005*

*Coming into operation* - - - - - *31st December 2005*

The Department of Finance and Personnel(1), in exercise of the powers conferred on it by Articles 34 and 35 of the Rates (Northern Ireland) Order 1977(2) and of all other powers enabling it in that behalf, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Rates (Amendment) Regulations (Northern Ireland) 2005 and shall come into operation on 31st December 2005.

**Amendment of the Rates Regulations (Northern Ireland) 2000**

2. In the Rates Regulations (Northern Ireland) 2000(3) 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.”.

Sealed with the Official Seal of the Department of Finance and Personnel on 9th December 2005.

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

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(1) Formerly the Department of Finance. See S.I. 1982/338 (N.I. 6) Article 3  
(2) S.I. 1977/2157 (N.I. 28)  
(3) S.R. 2000 No. 333

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations.)*

These Regulations amend paragraph 5 of Schedule 2 to the Rates Regulations (Northern Ireland) 2000 to allow for the amount granted by way of hardship relief in respect of specified hereditaments or former specified hereditaments in any district council area to be taken into account when ascertaining the loss on collection of non-domestic rates for the council of that district for any year.