STATUTORY RULES OF NORTHERN IRELAND

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(**1**).

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(**2**) 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.

(**1**) 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)

(**2**) S.R. 2007 No. 61