STATUTORY RULES OF NORTHERN IRELAND

# 2007 No. 61

# RATES

## The Rates Regulations (Northern Ireland) 2007

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| *Made - - - -* | *6th February 2007* |
| *Coming into operation* | *27th February 2007* |

The Department of Finance and Personnel(**1**), makes the following Regulations in exercise of the powers conferred by Articles 8, 34, 35 and 61 (2B) of the Rates (Northern Ireland) Order 1977(**2**):

### Citation, commencement and interpretation

**1.**—(1) These Regulations may be cited as the Rates Regulations (Northern Ireland) 2007 and shall come into operation on the 27th February 2007.

(2) In these Regulations—

"the 1977 Order" means the Rates (Northern Ireland) Order 1977;

"capital value list" has the same meaning as in Article 2(2)(**3**) of the 1977 Order;

"capital value rate" means a rate levied on a hereditament or part of a hereditament within the capital value list;

"NAV list" has the same meaning as in Article 2(2)(**4**) of the 1977 Order;

"NAV rate" means a rate levied on a hereditament or part of a hereditament within the NAV list.

### Time of making notification of district rate

**2.**—(1) The date in any year not later than which a district council must make the district rates for the next following year shall be the 15th February.

(2) The period within which a district council must notify the Department under Article 8(4) of the 1977 Order of the amounts in the pound of the district rates made by the council shall be 7 days.

(3) The notification referred to in paragraph (2) shall be in writing.

(**1**) Formerly the Department of Finance; *see* S.I. 1982/338 (N.I. 6) Article 3

(**2**) S.I. 1977/2157 (N.I. 28); Article 61(2B) was inserted by paragraph 38(4) of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))

(**3**) Article 2(2) the definition of "capital value list" was inserted by Article 11(3)(a) of the Rates (Amendment) (Northern Ireland) Order 2006

(**4**) Article 2(2) the definition of "NAV list" was inserted by Article 11(3)(b) of the Rates (Amendment) (Northern Ireland) Order 2006

### Payments to district councils on account of district rates

**3.**—(1) Not later than 1st March in any year each district council shall serve on the Department notice of the amounts estimated by the council under section 53(2)(e) of the Local Government Act (Northern Ireland) 1972(**5**) to be required to be raised by means of capital value and NAV rates made by the council for the next following year.

(2) Subject to paragraphs (4), (5)(b) and (6) the Department shall each year pay to each district council sums equal to the amounts of the estimates notified to the Department under paragraph (1) in respect of that year.

(3) The sums mentioned in paragraph (2) shall be paid by monthly instalments on the first day of each month and, subject to paragraphs (4), (5)(b) and (6), the instalments shall, as nearly as may be, be of equal amounts, except that the Department may round off the amount of any instalments other than either the first or the last to the nearest hundred pounds and adjust the amount of the first or, as the case may be, the last of the instalments accordingly.

(4) If it appears to the Department that the amount of any estimate notified to the Department by a council under paragraph (1) in respect of any year is likely to be substantially greater than the product of a district rate to which the estimate relates in respect of that year, the Department may determine to pay the council during that year (subject to paragraphs (5)(b) and (6)) a sum equal to the amount which is estimated by the Department to be the likely product of that rate instead of the sum mentioned in paragraph (2), and any instalments under paragraph (3) which have not yet been made may be reduced accordingly.

(5) When the amount of the product of a district rate for any year has been ascertained—

(a) if that amount exceeds the amount paid to the council in respect of that year under paragraph (2) or as the case may be, paragraph (4), the balance shall, subject to paragraph (6), be paid by the Department to the district council;

(b) if that amount is less than the amount so paid, the balance shall be set off against any sum which would otherwise be payable by the Department to the district council under this regulation.

(6) The Department may defer payment of any sum under paragraphs (2) and (3) by any amount not exceeding the appropriate amount.

(7) In paragraph (6) "appropriate amount" is an amount equal to the proportion of the product of the rate estimated under paragraph (1) or (4) for the last preceding year which is carried forward as arrears and which is for the time being outstanding as such.

(8) Before—

(a) making under paragraph (4), any reduction in the amount of any instalment; or

(b) deferring, under paragraph (6), payment of any sum,

the Department shall consult the district council concerned.

### Ascertainment of rate product: introductory

**4.** Where, under regulation 5,6 or 7 it is necessary to ascertain the amount of the product of a rate in the pound which is more or less than one penny, that amount shall be ascertained proportionately from the amount of the product of a rate of one penny in the pound.

(**5**) 1972 c. 9 (N.I.)

**Determination of the sums payable to a district council in respect of any year as being equal to the products of the rates made by that council for that year**

**5.** For the purpose of determining under Article 34(1) of the 1977 Order the sums payable to a district council in respect of any year as being equal to the products of the rates made by that council for that year, the products of the rates of one penny in the pound for the district council for that year shall be ascertained in accordance with Schedule 1 or 2.

**The resources element of the General Grant**

**6.**—(1) Subject to paragraph (2), for the purpose of determining under the Local Government (General Grant) Regulations (Northern Ireland) 2003(**6**) the amount of the resources element of the General Grant which is payable to a district council for any year, the products of the rates of one penny in the pound for the district of the council for that year shall be ascertained in accordance with Schedule 1 or 2.

(2) In determining the products of the rates of one penny in the pound for any district for that purpose—

(a) there shall be added to the amount of the NAV gross rate income the amount of the derating element of the General Grant which is payable to the council for that year; and

(b) there shall be disregarded any rebate under the Social Security Administration (Northern Ireland) Act 1992(**7**).

**Expenditure limited by reference to a stated rate product**

**7.**—(1) For the purpose of any transferred provision which limits the expenditure of a district council for any purpose in any year by reference to the product of a rate of a stated amount in the pound on the rateable value of the district of the council, the product of a rate of one penny in the pound for the district shall be taken to be the amount obtained by dividing the amount estimated by the council under section 53(2)(e) of the Local Government Act (Northern Ireland) 1972 to be required to be raised by means of—

(a) a capital value rate; or

(b) a NAV rate,

by the appropriate divisor.

(2) In paragraph (1) the "appropriate divisor" means—

(a) in the case of a capital value rate made by the council for that year, the total pence in the pound in respect of hereditaments or any part of any hereditaments in the capital value list; or

(b) in the case of a NAV rate made by the council for that year, the total pence in the pound in respect of hereditaments or any part of any hereditaments in the NAV list.

**Revocations**

**8.**—(1) Subject to paragraph (2), the Rates Regulations (Northern Ireland) 2000(**8**) and the Rates (Amendment) Regulations (Northern Ireland) 2005(**9**) are revoked.

(2) The Regulations set out in paragraph (1) shall continue to apply in respect of any year ending before 1st April 2007.

(**6**) S.R. 2003 No. 58
(**7**) 1992 c. 8
(**8**) S.R. 2000 No. 333
(**9**) S.R. 2005 No. 553

Sealed with the Official Seal of the Department of Finance and Personnel on 6th February 2007

L.S.

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and Personnel