STATUTORY RULES OF NORTHERN IRELAND

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.".

(**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