STATUTORY RULES OF NORTHERN IRELAND

2004 No. 309

RATES

Non-Domestic Rating (Completion Notices) (Financial Adjustments) Regulations (Northern Ireland) 2004

Made - - - -	*26th July 2004*
Coming into operation	*20th August 2004*

The Department of Finance and Personnel(**1**), in exercise of the powers conferred on it by Article 25B(1) of, and paragraph 10 of Schedule 8B to, the Rates (Northern Ireland) Order 1977(**2**) and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Completion Notices) (Financial Adjustments) Regulations (Northern Ireland) 2004 and shall come into operation on 20th August 2004.

Financial adjustments

2.—(1) Where, in any case to which paragraph 10(1) of Schedule 8B to the Rates (Northern Ireland) Order 1977 applies,

(a) the day stated in the completion notice is not actually determined as the completion day for the building to which the notice relates; and

(b) the amount claimed in the demand note from the person chargeable in respect of the hereditament in question is different from the amount that would have been claimed if the actual completion day had been used in levying the rate

then a financial adjustment shall be made in accordance with the following provisions.

(2) Where an amount has been paid on account of the rate by the person chargeable that would not have been payable if the actual completion day was used in assessing the amount claimed in the demand note, that amount shall be repaid or allowed.

(3) Where the amount so claimed in the demand note is less than the amount that would have been claimed as due on account of the rate from the person chargeable if the actual completion day had

(**1**) Formerly the Department of Finance and Personnel. *See*S.I. 1982/338 (N.I. 6) Article 3

(**2**) S.I. 1977/2157 (N.I. 28); Article 25B and Schedule 8B is inserted by Article 5 of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4)) which is commenced from 1st April 2004 by Article 2 of the Rates (Amendment) (2004 Order) (Commencement) Order (Northern Ireland) 2004 (S.R. 2004 No. 147 (C. 6))