1973. No. 374 [C]

RATES

Rates Regulations (Northern Ireland)

REGULATIONS, DATED 28TH SEPTEMBER 1973, MADE BY THE MINISTRY OF FINANCE UNDER ARTICLES 8, 34 AND 35 OF THE RATES (NORTHERN IRELAND) ORDER 1972.

The Ministry of Finance on behalf of the Secretary of State and in exercise of the powers conferred on it by Articles 8, 34 and 35 of the Rates (Northern Ireland) Order 1972(**a**), and of all other powers enabling it in that behalf, hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Rates Regulations (Northern Ireland) 1973 and shall come into operation on 1st October 1973.

(2) In these regulations "the Order" means the Rates (Northern Ireland) Order 1972.

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 rate for that year under Article 8(1) of the Order shall be 7th April.

(2) The period within which a district council must notify the Ministry under Article 8(3) of the Order of the amount in the pound of the district rate made by the council shall be 7 days.

(3) The notification shall be in writing.

Payments to district councils on account of district rates

3.—(1) This regulation shall have effect for the purpose of fixing the amounts of payments which fall to be made by the Ministry to district councils under Article 34(1) of the Order.

(2) Not later than 1st March in the year 1974 and each succeeding year each district council shall serve on the Ministry notice of the amount estimated by the council under section 53(2)(*e*) of the Local Government Act (Northern Ireland) 1972(**b**) to be required to be raised by means of a rate made by the council for the next-following financial year.

(3) Subject to paragraphs (5), (6)(*b*) and (7) the Ministry shall during the year ending on 31st March 1975 and each succeeding year pay to each district council a sum equal to the amount of the estimate notified to the Ministry under paragraph (2) in respect of that year.

(4) The sums mentioned in paragraph (3) shall be paid by monthly instalments on the first day of each month; and, subject to paragraphs (5), (6)(*b*) and (7) the instalments shall, as nearly as may be, be of equal amounts, except that the Ministry may round off the amount of any of the instalments

(a) S.I. 1972, No. 1633 (N.I. 16). (b) 1972. c. 9 (N.I.)

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.

(5) If it appears to the Ministry that the amount of any estimate notified to the Ministry by a council under paragraph (2) in respect of any year is likely to be substantially greater than the product of the district rate for that year, the Ministry may determine to pay to the council during that year (subject to paragraphs (6)(*b*) and (7)) a sum equal to the amount which is estimated by the Ministry to be the likely product of the rate instead of the sum mentioned in paragraph (3), and any instalments under paragraph (4) which have not yet been paid may be reduced accordingly.

(6) 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 (3) or, as the case may be, paragraph (5) the balance shall, subject to paragraph (7), be paid by the Ministry 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 Ministry to the district council under this regulation.

(7) In making payments to any district council under this regulation during the year ending on 31st March 1975 or any succeeding year, the Ministry may defer payment of any sum not exceeding that which has to the amount of the estimate notified to the Ministry under paragraph (2), or, where paragraph (5) applies, the amount of the estimate made by the Ministry under that paragraph, in respect of that year the same proportion as the amount of arrears of district rate carried forward at the end of the then last-preceding year and for the time being still outstanding has to the amount which is estimated by the Ministry to be the likely product of the district rate for that last-preceding year.

(8) Before—

(*a*) making, under paragraph (5), any reduction in the amount of any instalment, or

(*b*) deferring, under paragraph (7), payment of any sum, the Ministry shall consult with the district council concerned

(9) This regulation shall apply in relation to the period of six months ending on 31st March 1974 as it applies in relation to any year as if—

(*a*) any reference which is, or is to be construed as, a reference to a financial year (including the references in paragraph (3) but not including any reference in paragraph (7) except the references to the last-preceding year) included a reference to that period;

(*b*) the reference in paragraph (2) to 1st March in any year there mentioned included a reference to 1st October 1973.

Ascertainment of rate product

4.—(1) Regulations 5, 6 and 7 shall have effect for prescribing the manner in which the product of a rate of one penny in the pound is to be ascertained for the purposes there mentioned.

(2) Where, for any of those purposes, 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 proportionally from the amount of the product of a rate of one penny in the pound.