

**2011 No. 42**

**RATES**

**Rates (Completion Notices) (Financial Adjustments)  
Regulations (Northern Ireland) 2011**

*Made* - - - - - *18th February 2011*

*Coming into operation* - *1st October 2011*

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 25B(1) of, and paragraph 10 of Schedule 8B to, the Rates (Northern Ireland) Order 1977(a).

**Citation and commencement**

1. These Regulations may be cited as the Rates (Completion Notices) (Financial Adjustments) Regulations (Northern Ireland) 2011 and shall come into operation on 1st October 2011.

**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 been used in assessing the amount, then the difference, insofar as it remains due, shall be recoverable from that person as arrears of rate.

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(a) S.I. 1977/2157 (N.I. 28); Article 25B and Schedule 8B were inserted by Article 5 of the Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004/703 (N.I. 4))

**Revocation**

3. The Non-Domestic Rating (Completion Notices) (Financial Adjustments) Regulations (Northern Ireland) 2004(a) are revoked.

Sealed with the Official Seal of the Department of Finance and Personnel on 18th February 2011



*Brian McClure*

A senior officer of the Department of Finance and Personnel

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(a) S.R. 2004 No. 309

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Rates (Northern Ireland) Order 1977 (“the 1977 Order”) was amended with effect from 1st April 2004 to provide for the introduction of rates charges for a prescribed class of unoccupied non-domestic property.

From 1st October 2011 the prescribed class of unoccupied property subject to a rates charge will be extended to domestic property. As a result these Regulations revoke and re-enact the Non-Domestic Rating (Completion Notices) (Financial Adjustments) Regulations (Northern Ireland) 2004 (“the 2004 Regulations”) so as to extend their application to domestic property.

The 1977 Order provides for a procedure by which the day on which new buildings are deemed to become unoccupied for the purpose of the unoccupied rate is determined. This procedure allows for the day to be determined by a completion notice issued by the Department of Finance and Personnel. An appeal against that completion notice may result in the stated completion day being changed.

Pending such an appeal, however, the unoccupied rate may be levied on the basis of the completion day as it is set out in the original completion notice. These Regulations make provision for a financial adjustment in any case where the day stated in the completion notice is subsequently changed as the result of an appeal. Where, in such a case too much has been paid, then the difference is to be repaid or allowed and if too little has been paid, then the difference becomes recoverable as arrears of rate.

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