

STATUTORY RULES OF NORTHERN IRELAND

2017 No. 184

The Rate Relief Regulations (Northern Ireland) 2017

PART 8

Overpayments

Recoverable overpayments

23. Any amount of rate relief determined in accordance with these regulations which is subsequently found to have been paid in excess of entitlement shall be an overpayment recoverable by the Department.

Person from whom recovery may be sought

24. Where an overpayment is recoverable in accordance with regulation 23, it shall be recoverable from—

- (a) in the case where rates are chargeable on a hereditament in accordance with Article 20 or 21 of the 1977 Order and the overpayment is in relation to—
 - (i) the amount of the rates liability determined in accordance with regulation 11 based on information supplied by the owner; or
 - (ii) occupation of the hereditament,the owner, the claimant and any person acting on behalf of the claimant in accordance with regulation 4;
- (b) in any other case it shall be recoverable [^{F1}from] the claimant and any person acting on behalf of the claimant in accordance with regulation 4.

F1 Word in reg. 24(b) inserted (8.5.2018) by [The Rate Relief \(Amendment\) Regulations \(Northern Ireland\) 2018 \(S.R. 2018/109\)](#), regs. 1, 2(7)

Methods of recovery

25.—(1) Without prejudice to any other method of recovery, a relevant authority may recover an overpayment due from any person referred to in regulation 24 (person from whom recovery may be sought) by any of the methods specified in paragraph (2) or any combination of those methods.

(2) An overpayment may be recovered either—

- (a) by payment by or on behalf of the person from whom it is recoverable;
- (b) by an addition, up to the amount of the overpayment, being made to the rate account as rates payable;
- (c) by deduction from any rate relief to which that person is entitled (including arrears of entitlement after offsetting under regulation 22); or

- (d) where an overpayment is recoverable from a claimant who has [^{F2}a partner], a relevant authority may recover the overpayment by deduction from any rate relief payable to the claimant's partner provided that the claimant and that partner were a couple both at the time of the overpayment and when the deduction is made.

F2 Words in [reg. 25\(2\)\(d\)](#) substituted (1.4.2023) by [The Rate Relief \(Amendment\) Regulations \(Northern Ireland\) 2023 \(S.R. 2023/39\)](#), regs. 1, **2(9)**

Sums to be deducted in calculating recoverable overpayments

26.—(1) In calculating the amount of a recoverable overpayment of rate relief, the relevant authority shall deduct any amount of rate relief which should have been determined to be payable in respect of the whole or part of the overpayment period—

- (a) on the basis of the claim as presented to the relevant authority;
- (b) on the basis of the claim as it would have appeared had the correct data been used by the relevant authority; or
- (c) on the basis of the claim as it would have appeared if any change of circumstances had been notified to the relevant authority at the time that change occurred.

(2) In calculating the amount of recoverable overpayment of rate relief, the relevant authority may deduct from the rate account so much of any payment of rates in respect of the overpayment period which exceeds the amount, if any, which the claimant was liable to pay for that period under the original erroneous decision.

Overpayment of rate relief where there is no liability to pay rates

27.—(1) Where rate relief has been credited to a rate account in respect of a property to which a claimant is not chargeable to rates, in accordance with the 1977 Order, including when it is credited after the death of a claimant, the amount of rate relief so paid shall be debited from the rate account.

(2) Any payment other than a credit paid to or on behalf of a deceased person which covers a period after the date of death shall be offset against any award of rate relief for the same or part of the same period paid to any person who was a former partner of the deceased person at the date of his death, regardless of whether it is for the same property.

Changes to legislation:

There are currently no known outstanding effects for the The Rate Relief Regulations (Northern Ireland) 2017, PART 8.