
STATUTORY RULES OF NORTHERN IRELAND

2017 No. 184

The Rate Relief Regulations (Northern Ireland) 2017

PART 7

Payment and offsetting

Offsetting

22.—(1) Where a person has been paid a sum of rate relief under a decision which is subsequently revised or further revised, any sum paid in respect of the period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly paid on account of them.

(2) Any amount of housing benefit for rates paid in respect of a period for which there is rate relief entitlement may be treated as properly payable on account of rate relief up to the amount of rate relief that is due for that period.