
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 12

**The Ports (Levy on Disposals of Land,
etc.) Order (Northern Ireland) 1997**

Option lapsing — supplementary

- 31.**—(1) If a gain falls to be recomputed in accordance with Article 30, and—
- (a) if the time at which the gain falls to be recomputed is within the levy period, details of the recomputation shall be provided to the Department together with the disposal statement for the disposal period in which the event giving rise to the recomputation took place; or
 - (b) if the time at which the gain falls to be recomputed is outside the levy period, the chargeable company shall as soon as may be practicable provide details of the recomputation to the Department.
- (2) Upon receipt of details of the recomputation the Department shall inquire into the matter and, if an excessive payment has been made by the chargeable company, the amount thereof (whether levy or interest on unpaid levy or both) shall be repaid as provided in Article 32.