
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 63

The Rates (Deferment) Regulations (Northern Ireland) 2010

Deferment agreement

3.—(1) Subject to the conditions set out in Schedule 1 being satisfied, the Department may enter into an agreement with an eligible person for the payment of rates in respect of the capital value of a qualifying hereditament to be deferred.

(2) A person is an eligible person in relation to a qualifying hereditament if—

- (a) he is both the occupier and owner of that hereditament; and
- (b) a person to whom paragraph (3) applies.

(3) This paragraph applies to a person if the person is—

- (a) of pensionable age on 1st April in the year in which the agreement is entered into;
- (b) the partner of a person who is eligible to make an agreement under these Regulations in respect of the same hereditament by virtue of sub-paragraph (a); or
- (c) the surviving partner of a person who had made an agreement under these Regulations in respect of the same hereditament.

(4) In deciding whether to enter into an agreement with an eligible person, the Department shall consider whether the value of that person's beneficial interest in the qualifying hereditament is, at any time, likely to be less than 30 per cent. of the market value of that hereditament.

(5) Paragraph (4)—

- (a) is without prejudice to the power of the Department to consider other matters before deciding whether to enter into an agreement with an eligible person;
- (b) shall not apply in the case of an eligible person who is the surviving partner of a person who had made an agreement under these Regulations in respect of the same hereditament, but such a person will not be entitled to defer the payment of rates for a particular year if condition 4(a) or (b) of Schedule 2 applies.

(6) Where an agreement (“the second agreement”) is made with an eligible person who is the surviving partner of a person who had made an agreement under these Regulations in respect of the same hereditament (“the first agreement”), the second agreement may provide for the transfer of the amount outstanding under the first agreement to the surviving partner.

(7) An agreement shall apply to the payment of the rates for the whole of the commencement year and where an amount in respect of such rates has already been paid by the agreement holder, the Department shall repay that amount.

(8) An agreement shall be in writing.