

*These notes refer to the Rates (Amendment) Act (Northern Ireland)
2009 (c.8) which received Royal Assent on 3 November 2009*

Rates (Amendment) Act (Northern Ireland) 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 5: Agreements for deferred payment of rates on dwellings

This section substitutes Article 29A of the Rates (Northern Ireland) Order 1977 (agreements for deferred payment of rates on dwellings). Paragraph (1) provides that the Department of Finance and Personnel may enter into an agreement with a person for the payment of rates in respect of a dwelling to be deferred. Paragraph (2) enables regulations to stipulate that the person must be the owner occupier of the property, that the property is a dwelling-house or used partly for the purposes of a private dwelling and that certain conditions must be met. Paragraph (3) enables regulations to stipulate that those entering into a deferment agreement must be of pensionable age, the partner of a person of pensionable age or the surviving partner of a person who has entered into a deferment agreement. Paragraph (4) makes provision that regulations may provide for the terms of the deferment agreement (including repayment, interest and termination), for the debt to be a charge on the property, for the enforcement of this, for an agreement with a surviving partner to transfer the amount outstanding under a deceased partner's agreement and for the definition of specified terms.

Paragraphs (5) and (6) make provision that regulations may provide for a deferment agreement to apply to payment of rates for the whole of the rating year in which the agreement is entered into. Paragraph (7) enables regulations to modify paragraphs (2) and (3) as well as other provisions in the Rates (Northern Ireland) Order 1977 for the purpose of the deferment scheme. Paragraph (8) enables the Department of Finance and Personnel, through regulations, to make any other provisions deemed necessary for the purposes of the deferment scheme. Paragraphs (9) to (11) deal with who is to be treated as a partner for the purposes of the deferment scheme.

The regulations will have to be laid in draft and approved by the Assembly.