1974. No. 65

RATES

Rate Rebate Scheme

ORDER*, DATED 26TH MARCH 1974, MADE BY THE DEPARTMENT OF FINANCE UNDER SECTION 3 OF THE FINANCIAL PROVISIONS MEASURE (NORTHERN IRELAND) 1974.

The Department of Finance in exercise of the powers conferred upon it by section 3 of the Financial Provisions Measure (Northern Ireland) 1974(a)and of all other powers enabling it in that behalf, hereby makes the following Order:—

Citation and commencement

1. This Order may be cited as the Rate Rebate Order (Northern Ireland) 1974 and shall come into operation on 1st April 1974.

Rate rebate scheme

2.—(1) The scheme set out in the Schedule to this Order shall have effect for the grant, by the Department of Finance to persons specified in the scheme, of rebates from rates calculated in accordance with the provisions of the scheme by reference to their needs and resources.

(2) That scheme may be referred to in any instrument or document as the Rate Rebate Scheme.

Sealed with the Official Seal of the Department of Finance for Northern Ireland this 26th day of March 1974.

(L.S.)

J. Y. Malley,

Assistant Secretary.

(a) 1974. c. 3 (N.I.).

*This Order was approved by Resolution of the Assembly on 4th April 1974.

SCHEDULE

Rate Rebate Scheme

Interpretation

1.--(1) In this Scheme-

- "dependent child" means a person who resides in the dwelling house, or in that part of a hereditament which is used for the purposes of a private dwelling in which the residential occupier resides, or is usually resident, and whose requirements are provided for, in whole or in part, by the residential occupier or his spouse and who is either under the age of sixteen, or of, or over that age, but receiving full time instruction at any university, college, or other educational establishment;
- "full-time instruction at an educational establishment" includes a reference to a person undergoing training for any trade, profession or vocation, in such circumstances that he is required to devote the whole of his time to the training for a period of not less than two years;
- "married couple" includes a man and a woman who lives with him as his wife, but does not include a man and wife who are living apart, and "spouse" and "wife" shall be construed accordingly;
- "non-dependant", in relation to a residential occupier, means any person who resides in the dwelling house, or in that part of a hereditament which is used for the purposes of a private dwelling, in which the residential occupier resides, or is usually resident, other than the residential occupier himself, except a spouse of the residential occupier and a dependent child of the residential occupier or his spouse;

"the Department" means the Department of Finance;

(2) Where any sum which is payable or calculated otherwise than as a weekly amount, falls to be taken into account for the purposes of this scheme, it shall be converted into the weekly amount which represents it, and that amount shall be treated as the relevant amount for those purposes; and accordingly, in this scheme references to "weekly income" are references to the amount which represents the income as so converted and references to "weekly rates" are references to the amount which represents the reckonable rates so converted.

Eligibility

2.—(1) Subject to sub-paragraphs (2) and (3), the following persons are eligible to apply for rebate under the provisions of this scheme:

- (a) a person who is the occupier of, and resides or is usually resident in, a hereditament which is a dwelling house and which at the relevant date has a net annual value not exceeding the specified limit;
- (b) a person who is the occupier of, and resides or is usually resident in, a hereditament which, at the relevant date, has a net annual value not exceeding the specified limit and which, though not a dwelling house, is used mainly for the purposes of a private dwelling;
- (c) a person who, not being the occupier of any such hereditament as is mentioned in sub-paragraph (1)(a) or (1)(b), resides or is usually resident in, a part of any such hereditament, which part at the relevant date has a net annual value not exceeding the specified limit, and in respect of which he makes payment to the occupier by way of rent.

(2) Where two or more persons are joint occupiers of a hereditament such as is mentioned in sub-paragraph (1)(a) or (1)(b), or joint tenants of such a part thereof as is mentioned in sub-paragraph (1)(c), then, for the purposes of rebates under this scheme, the Department may treat one of those persons as if he were the sole occupier of the hereditament or, as the case may be, sole tenant of that part thereof.

(3) For the purposes of sub-paragraph (1)(c), the net annual value on any day of part of a hereditament, shall be taken to be such value as is found by a proper apportionment of the net annual value of the whole hereditament on that day, and any question arising under this sub-paragraph, as to the proper apportionment of any net annual value, shall be determined by the Commissioner of Valuation.

(4) In sub-paragraph (1)---

- (a) "the relevant date", in relation to a person making an application for a rate rebate under this scheme, means the 1st day of the month in which the application was received by the Department;
- (b) "the specified limit", in relation to a hereditament, means such limit of net annual value as the Department may by order specify.

Calculation of rate rebates

3.-(1) The rebate to which a residential occupier shall be entitled, shall be a weekly amount calculated in accordance with this scheme by reference to—

- (a) an amount to be allowed for the needs of the residential occupier and of any spouse of the residential occupier, or dependent child of the residential occupier, or his spouse, ("the needs allowance");
- (b) the income of the residential occupier and of any such spouse;
- (c) the amount of the reckonable rates (as defined in paragraph 7);
- (d) the minimum weekly rates;
- (e) a minimum and maximum rebate;
- (f) amounts to be deducted for non-dependants.

(2) The amounts listed in sub-paragraphs (1)(a) to (f) shall be ascertained in accordance with this scheme.

Non-dependant deemed to be residential occupier

4.—(1) If a person who resides in the dwelling house, or in that part of a hereditament which is used for the purpose of a private dwelling in which the residential occupier resides, or is usually resident, appears to the Department to have a higher income than the residential occupier and the Department has grounds for considering that in the special circumstances of the case it would be reasonable to make the calculations under this scheme by reference to the income of that other person and not of the residential occupier, it may treat that other person as the residential occupier and grant such rebates (if any) as ought to be made on that basis.

(2) Where the Department exercises the power conferred on it by sub-paragraph (1), the residential occupier shall be treated as a non-dependant for the purposes of this scheme, but neither the spouse nor a dependent child of the person who is treated as the residential occupier shall be treated as a nondependant for this purpose.

(3) In the following provisions of this scheme "residential occupier" includes a person treated as a residential occupier under sub-paragraph (1).

(4) Any question whether a person is a tenant of the residential occupier on a non-dependant shall be determined, for the purposes of this scheme, by the Department.

Needs allowance

5.—(1) Subject to sub-paragraph (2), the needs allowance for each week is—
(a) for an individual person who has no dependent children £15.50
(b) for a married couple £20.75
(c) for an individual person who has a dependent child or children £20.75
(d) for each dependent child of a residential occupier or his spouse £3.00

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- (2) The needs allowance for each week is-
- (b) for a married couple, one of whom is so registered £22.00
- (c) for an individual person who is so registered and who has a dependent child or children £22.00
- (d) for a married couple, both of whom are so registered £22.75

Income of residential occupier

6—(1) The weekly income of the residential occupier and any spouse of the residential occupier shall be ascertained for the purposes of this scheme by taking the amount which the Department has assessed under paragraph 16 as likely to be their income during the rebate period, and

- (a) disregarding any item mentioned in sub-paragraph (2) which is included in that income, and
- (b) adding any such notional sum as mentioned in sub-paragraph (4).
- (2) The items to be disregarded are-
- (a) any payment made to the residential occupier or his spouse by a dependent child of his or his spouse or by a non-dependant;
- (b) in the case of a married couple, £2.50 of the earnings of a woman who is either the residential occupier or the residential occupier's wife;
- (c) any sums payable by virtue of regulations made under Articles 39 and 40 of the Education and Libraries (Northern Ireland) Order 1972(c) (financial assistance for education);
- (d) any attendance allowance;
- (e) any sums payable to any person as holder of the Victoria Cross or the George Cross;
- (f) any benefit under the Supplementary Benefits &c. Act (Northern Ireland) 1966(d);
- (g) £2.00 of any of the following, namely—
 - (i) a war disablement pension;
 - (ii) industrial disablement benefit;
 - (iii) an old cases allowance;
 - (iv) any payment which the Department accepts as being analogous to a payment mentioned in sub-paragraph (g)(i) or (g)(ii) above;
 - (h) ± 2.00 of so much of—
 - (i) a widow's pension under the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966(e);
 - (ii) a special widow's pension (not including any allowance in respect of children);
 - (iii) any payment which the department accepts as being analogous to a payment mentioned in sub-paragraphs (i) or (ii) above, as exceeds the rate specified in Schedule 3 of the National Insurance Act (Northern Ireland) 1966(f) for a widow's pension under that Act;
 - (i) £1.00 of any charitable payment or of any voluntary payment other than a payment made by a person who is not a non-dependant for the maintenance of his spouse (including a spouse with whom he is not living) or his former spouse or his children.

(b) S.I. 1972, No. 1265 (N.I. 14). (c) S.I. 1972, No. 1263 (N.I. 12). (d) 1966. c. 28 (N.I.). (e) 1966. c. 9 (N.I.). (f) 1966. c. 6 (N.I.).

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No. 65

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(3) The total disregard under sub-paragraphs (2)(g) to (2)(i) shall in no case exceed £2.00, and where a number of voluntary or charitable payments (other than payments for maintenance such as are mentioned in sub-paragraph (2)(i)) are received, they shall be treated as if they were one payment for the purposes of that provision.

(4) If the residential occupier and any spouse of the residential occupier have between them $\pounds 800$ or more in liquid cash resources, the weekly income shall be treated as increased by a notional sum equal to 0.1% of the excess over $\pounds 800$.

(5) In sub-paragraph (2)—

"attendance allowance" and "war disablement pension" have the meanings assigned to them by any regulations for the time being in force under the Family Income Supplements Act (Northern Ireland) 1971(g);

"industrial disablement benefit" means any weekly payment of disablement benefit under the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966(h);

"old cases allowance" means a weekly payment under a scheme having effect by virtue of the Workmen's Compensation (Supplementation) Act (Northern Ireland) 1966(i);

"special widow's pension" means-

(a) any widow's pension or allowance granted under powers conferred by or under the Ministry of Pensions Act 1916(j); the Air Force (Constitution) Act 1917(k), the Personal Injuries (Emergency Provisions) Act 1939(I), the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939(m), The Polish Resettlement Act 1947(n), the Home Guard Act 1951(o) or the Ulster Defence Regiment Act 1969(p);

(b) a pension or allowance for a widow granted under any scheme made under the Injuries in War (Compensation) Act 1914(q), the Injuries in War Compensation Act 1914 (Session 2)(r), or the Injuries in War (Compensation) Act 1915(s) or under any War Risk Compensation Scheme for the Mercantile Marine.

Reckonable rates

7.—(1) In the case of a residential occupier mentioned in paragraph (2)(1)(a) the reckonable rate shall be—

(a) the amount of rates chargeable upon him for the rebate period, less

(b) the proportion of that amount which, by virtue of sub-paragraph (3), is or would be the reckonable rates in relation to that rebate period of the residential occupier there mentioned.

(2) In the case of a residential occupier mentioned in paragraph 2(1)(b) the reckonable rates shall be—

- (a) the proportion of the rates chargeable upon him for the rebate period
- attributable to that part of the hereditament which is used for the purpose of a private dwelling, less

(b) the proportion of that amount which, by virtue of sub-paragraph (3), is or would be, the reckonable rates in relation to that rebate period, of the residential occupier there mentioned.

(3) In the case of a residential occupier mentioned in paragraph 2(1)(c) the reckonable rates shall be such proportion of the amount which, for that rebate period, is or would be the amount referred to in sub-paragraph (1)(a) or, as the case may be; sub-paragraph (2)(a), as is attributable to the valuation assessed on that part of the hereditament by the Commissioner of Valuation.

(g) 1971. c. 8 (N.I.). (h) 1966. c. 9 (N.I.).	 (n) 10 & 11 Geo. 6 c. 19. (o) 15 & 16 Geo. 6 & 1 Eliz. 2 c. 8.
(i) 1966. c. 14 (N.I.). (j) 6 & 7 Geo. 5 c. 65.	(p) 1969. c. 65. (q) 4 & 5 Geo. 5 c. 30.
(k) 7 & 8 Geo. 5 c. 51.	(r) 5 & 6 Geo. 5 c. 18. (s) 5 & 6 Geo. 5 c. 24.
(i) 2 & 3 Geo. 6 c. 82. (m) 2 & 3 Geo. 6 c. 83.	(s) 5 & 6 (leo, 5 c, 24

Minimum weekly rates

8.—(1) In this scheme "minimum weekly rates" means, subject to sub-paragraphs (2) and (3), ± 0.33 or 40% of the weekly rates, whichever is the greater.

(2) In any case where the weekly income of the residential occupier and his spouse is less than the needs allowance, "minimum weekly rates" means the amount calculated in accordance with sub-paragraph (1), less an amount equal to 8% of the difference between the needs allowance and the weekly income.

(3) In any case where the reduction under sub-paragraph (2) would be equal to or greater than ± 0.33 or $\pm 40\%$ of the weekly rates, whichever is the greater, the minimum weekly rates shall be zero.

Amount of rebate

9.—(1) The amount of rebate to be granted shall be an amount calculated in accordance with this paragraph but less any sum in respect of non-dependants as mentioned in paragraph 10, and subject in any event to paragraphs 11 and 12.

(2) If the weekly income of the residential occupier and his spouse is equal to or less than the needs allowance, the rebate shall be equal to the amount, if any, by which the weekly rates exceeds the minimum weekly rates.

(3) In any case where the weekly income exceeds the needs allowance, the rebate shall be calculated in accordance with sub-paragraphs (4) and (5).

- (4) There shall be added-
- (a) an amount equal to the minimum weekly rates;
- (b) an amount equal to 6% of the difference between the weekly income and the needs allowance.

(5) If the sum produced under sub-paragraph (4) is less than the weekly rates, the rebate shall be equal to the difference between the weekly rates and that sum.

Deductions for non-dependants

10.-(1) The deductions from a rebate in respect of non-dependants are for each week-

(a) for each person aged 18 years or more, but under 21 years and neither undergoing full-time instruction at an educational establishment nor in receipt of supplementary benefit £0.35
(b) for each person aged 21 years or more, but under pensionable age and neither undergoing full-time instruction at an educational establishment

- neither undergoing full-time instruction at an educational establishment nor in receipt of supplementary benefit £0.50
- (c) for each person in receipt of supplementary benefit £0.20
- (d) for each person of pensionable age not in receipt of supplementary benefit, except in the case mentioned in sub-paragraph (1)(e) £0.20
- (e) for a married couple, both of pensionable age and not in receipt of supplementary benefit £0.20

(2) If any person is in receipt of supplementary benefit for himself and also for his spouse they shall be treated as one person for the purposes of this scheme.

(3) If any non-dependant as defined in this scheme represents to the Department that he has no income, or only such income as he receives from the residential occupier and if the Department is satisfied that the representation is true, the Department shall make no deduction under sub-paragraph (1) in respect of that person.

Minimum rebate

11. If the amount of a rebate as calculated in accordance with this scheme would be less than 5p, it shall not be granted.

Maximum rebate

12.—(1) If the amount of a rebate as so calculated would exceed the maximum rebate the excess shall not be granted.

(2) For the purposes of this scheme the maximum weekly rebate shall be ± 2.15 .

Treatment of fractional amounts

13. The amount of any rebate shall be calculated to the nearest new penny by disregarding an odd amount of half a new penny or less, and by treating an odd amount exceeding half a new penny as a whole new penny.

Affording of rebates

14.—(1) Where on any rebate application a rebate is granted in respect of any period, then subject to sub-paragraph (8), the rebate shall be afforded—

(a) if the residential occupier is such a person as is mentioned in paragraph 2(1)(a) or (b), who himself pays to the Department the rates chargeable in respect of the hereditament to which the application relates, in accordance with sub-paragraphs (3), (4) and (5);

(b) if—

- (i) the residential occupier is such a person as is mentioned in paragraph 2(1)(a) or (b) but by virtue of Article 20 or 21 of the Rates (Northern Ireland) Order 1972(t) or of any other arrangements, the said rates are paid by or through the owner of the hereditament; or
- (ii) the residential occupier is such a person as is mentioned in paragraph 2(1)(c), in accordance with sub-paragraphs (6), (7) and (8);

(2) In this scheme, the expression "relevant rates" means the amount of the rates which are chargeable for that year in respect of the hereditament or part of a hereditament, to which the application relates.

(3) If the rebate is granted before any of the relevant rates have been paid, the residential occupier shall be liable to pay only the amount by which the relevant rates exceed the amount of the rebate.

(4) If the rebate is granted after all the relevant rates have been paid, the Department shall refund the amount of the rebate to the applicant.

(5) If the rebate is granted after some but not all of the relevant rates have been paid, the Department may adjust the amount of any payment remaining to be made in respect of these rates so as to take account of the rebate, or may afford the rebate in such other manner as appears to it convenient.

(6) Where in a case falling within sub-paragraph (1)(b)(i), the owner is a public body, then subject to sub-paragraph (9) the Department shall pay the amount of the rebate to the public body in such manner as may be agreed between them, and the public body shall afford the rebate by adjusting the amount of the periodical payments to the public body as owner, to take account of the rebate, or afford the rebate by way of refund of any such payments already made, as appears to it convenient.

(7) In any other case falling within sub-paragraph (1)(b), the Department shall, subject to sub-paragraph (8), pay the amount of the rebate to the applicant at the end of the period or so soon thereafter as the rebate is granted.

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⁽t) S.I. 1972, No. 1633 (N.I. 16).

(8) If at the time when a payment of rebate falls to be made under subparagraphs (6) or (7), the Department has reasonable grounds for believing

- (a) in a case falling within sub-paragraph (1)(b)(i), that an amount equal to the relevant rates has not been paid to the owner of the hereditament; or
- (b) in a case falling within sub-paragraph (1)(b)(ii), that an amount equal to the applicant's relevant rates has not been paid to the occupier of the hereditament in respect of that part of which the application is made;

the Department may withhold payment of the whole or such part as it thinks fit of the amount of the rebate, but may pay any amount so withheld at any subsequent time, when it is satisfied that the appropriate amount has been paid as aforesaid.

(9) Where the amount of the relevant rates recoverable is for the time being reduced under Article 12(1) of the Rates (Northern Ireland) Order 1972, the Department may withhold a proportionate part of the amount of the rebate.

Application for rebates

15.—(1) When the Department receives an application for a rebate it shall be the duty of the Department, subject to sub-paragraph (2), to determine whether the applicant is entitled to a rebate and, if so, the amount to which he is so entitled; and it shall request him in writing to furnish such information and such evidence as it may reasonably require for that purpose as to the following matters, namely—

- (a) the persons who reside in the hereditament or in that part of the hereditament which is used for the purpose of a private dwelling in which he resides or is usually resident;
- (b) his income and his other liquid cash resources and, if he has a spouse, the income and liquid cash resources of his spouse,

and shall include with the request a notice to the applicant of the duty under paragraph 18 of this scheme to report to the Department changes of circumstances such as are mentioned in that paragraph.

(2) The Department shall be under no duty to grant a rebate unless it is satisfied that the applicant has furnished all such information and evidence as it requires for the purpose of determining whether he is entitled to a rebate.

(3) An application may be withdrawn at any time, and if an application is withdrawn the Department shall, upon the withdrawal, cease to be under any duty to make a determination on it, or to take any further steps in relation to it.

Assessment of income

16.—(1) If the Department is satisfied on an application for a rebate that the applicant is eligible for consideration for a rebate, it shall be the duty of the Department to assess the amount which is likely to be the income of the applicant and of any spouse of his, during the rebate period.

(2) In so far as a person's income consists of earnings from a gainful occupation, the amount which is likely to be the income shall be calculated or estimated by reference to the average of his earnings from that occupation over a period ending with his last pay-day before the application and being a period—

(a) of five weeks, if he is paid weekly,

(b) of two months, if he is paid monthly.

Notwithstanding the provisions of sub-paragraphs (a) and (b) the Department may have regard to the average of a person's earnings from a gainful occupation over such other period or periods as appear to it to be appropriate, in order properly to assess the amount which is likely to be his income during the rebate period.

No. 65

(3) In as far as a person's earnings from any gainful occupation comprises salary, wages or fees related to a fixed period, the gross amount of his salary, wages or fees shall be taken into account; and in so far as a person's earnings from any gainful occupation do not comprise salary, wages or fees related to a fixed period, the net profit derived from that occupation shall be taken into account.

(4) In so far as a person's income does not consist of earnings from a gainful occupation, its weekly amount shall be calculated or estimated, subject to sub-paragraph (5), on such a basis as appears to the Department to be appropriate in the circumstances of the particular case.

(5) In this paragraph—

"net profit" means profit after deduction of expenses but without deduction of income tax or of contribution payable by him under the National Insurance Act (Northern Ireland) 1966(u) except contributions paid otherwise than as an insured person; and

"pay-day" means an occasion on which earnings are paid.

Rebate period

17.—(1) Where a rebate is first granted the rebate period shall begin on the first day of the month in which the application for a rebate was received, and shall end, subject to sub-paragraph (3) and paragraph 18—

(a) if the residential occupier is of pensionable age, not later than twelve months after that date; and

(b) in any other case, not later than six months after that date.

(2) Where a person becomes eligible to apply for a rebate under the provisions of this scheme on or after the second day of any month, and submits a first application for rebate before the end of that month, the period of his rebate, if any, shall commence on the date on which he became eligible and shall end, subject to paragraph 18 and sub-paragraph (3)—

(a) if he is of pensionable age, not later than twelve months after the first day of the month in which the application was received; and

(b) in any other case, not later than six months after that date.

(3) Notwithstanding the provisions of sub-paragraphs (1) and (2) all rebate periods shall end at the 31st March in any year.

(4) In calculating the duration of a rebate period a fractional part of a week shall be treated as one complete week.

Change of circumstances

18.—(1) If at any time between the making of an application for a rebate and any determination made on that application, there is a change of circumstances such that the applicant may be reasonably expected to know that it may reduce the amount to which he is entitled, it shall be the duty of the applicant to notify the Department of that change.

(2) If, after a rebate has been granted to a residential occupier and before the end of the rebate period, there is a change of circumstances such that the residential occupier may be reasonably expected to know that it may affect his entitlement or reduce the amount to which he is entitled, it shall be the duty of the residential occupier to notify the Department of that change.

(3) If, during a rebate period the Department receives a notification of a change of circumstances under sub-paragraph (2), or considers without receiving such a notification, that there has been such a change in the circumstances as will affect the residential occupier's entitlement or reduce the amount to which he is entitled, the Department shall determine, according to the circumstances, either, that the period shall terminate on a date earlier than it would otherwise terminate, or, that the amount of rebate shall be altered in respect of such period as it considers appropriate.

(u) 1966. c. 6 (N.I.).

(4) If, during a rebate period the Department receives from a residential occupier a notification of a change of circumstances relating to him which might entitle him to a higher rebate, the Department, if it is of the opinion, after obtaining and considering such information and evidence as it requires, that the residential occupier is entitled to a higher rebate, shall determine, according to the circumstances, that the period shall terminate on a date earlier than that on which it would otherwise terminate, or that the amount of rebate shall be increased in respect of the remainder of that rebate period or such shorter period as it considers appropriate.

(5) If the Department determines under sub-paragraph (4), that a rebate period ought to terminate, it shall invite the residential occupier to submit a further application for a rebate.

Adjustments to rebate

19.—(1) If there is such an alteration in the rates as to affect the amount of rebate to which a residential occupier is entitled, the Department shall make such alterations as may be appropriate in the amount of his rebate.

(2) It shall not be the duty of the Department to alter a rebate under paragraphs 18 and 19, if the amount of the alteration would be 5p or less.

Recovery of rebate wrongly granted

20. Without prejudice to any other right to recover the amount of any rebate which has been wrongly granted, where any person has received a rebate to which he was not entitled, it may be recovered from him by deduction from sums which would otherwise be granted to him by way of rebate.

Application for further rebate

21.-(1) A residential occupier to whom a rebate has been granted may apply to the Department for a further rebate beginning immediately after the end of the current rebate period.

(2) An application under sub-paragraph (1) need not be entertained if it is made more than one month before the end of the current period.

(3) If the application is made not later than one month after the end of that period, the new rebate period shall begin immediately after the end of the former period.

(4) If the application is made at any later date, the new period shall begin on the first day of the calendar month in which the application is received but the Department may, if in its opinion the circumstances are exceptional—

- (a) allow the new period to begin immediately after the end of the former rebate period; or
- (b) allow the new period to begin at such later date before the date of the application as it may determine.

(5) Subject to this paragraph, the provisions of this scheme shall apply on an application for a further rebate as they apply on a first application.

General duty of Department as to determinations

22.—(1) The Department shall notify a residential occupier in writing of every determination which it makes under this scheme in relation to him.

(2) A residential occupier may make representations to the Department concerning a determination which it makes in relation to him, and if the Department receives such a representation from a residential occupier within one month of its notification to him of such a determination it shall consider the representation and may alter or confirm the determination according to the circumstances. If it alters or confirms it, the Department shall notify the residential occupier in writing of the reasons for doing so. No. 65

(3) Every notification of a determination shall include a notice to the residential occupier explaining the provisions of sub-paragraph (2).

(4) When the Department determines to treat as the residential occupier in pursuance of paragraph 4 a person who is not the residential occupier within the meaning of paragraph 2(1), it shall be the duty of the Department to notify of that determination both the person who will fall to be treated as the residential occupier as a result of the determination and the person who would have been considered eligible for a rebate but for the determination.

(5) Where the Department determines to treat as residential occupier in pursuance of paragraph 2(2) one of two or more persons who are joint occupiers or joint tenants as mentioned in that provision, the Department shall give notice of that determination to the person who will fall to be treated as the residential occupier as a result of that determination.

(6) Where the Department notifies a residential occupier of a determination to grant him a rebate, the notification shall state the amount of the rebate granted, the rebate period and the circumstances in which the amount or the period may be altered, and draw his attention to the duty imposed on him by paragraph 18(2).

Transitional provisions

23.—(1) An application for rebate made under Article 28 of the Rates (Northern Ireland) Order 1972 before 31st March 1974 in respect of the year commencing 1st April 1974 shall be deemed to be an application under this scheme.

(2) Where a rebate has been afforded to the occupier of a hereditament during the period 1st October 1973 to 31st March 1974 and the rateable valuation of the hereditament has been revised and the effect of the revision applies retrospectively to the above mentioned period the rebate shall be recalculated under the provisions of the rebate scheme then in operation.

Limit of rateable valuation

24. The limit of rateable valuation referred to in paragraph 2(4)(b) shall for the purposes of this scheme be one hundred and thirty-five pounds.

EXPLANATORY NOTE

(This note is not part of the Order, but is intended to indicate its general purport.)

This Order sets out the provisions of a scheme under which rate rebates may be granted to persons specified therein.