
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 204

The Rate Relief (General) Regulations (Northern Ireland) 2007

PART 16

Enforcement

Penalty as alternative to prosecution

51.—(1) This regulation applies where an overpayment is recoverable from a person by, or due from a person to, the Department or the Executive under or by virtue of regulation 33 and it appears to the Department or the Executive that—

- (a) the making of the overpayment was attributable to an act or omission on the part of that person; and
- (b) there are grounds for instituting against him proceedings for an offence (under the principal Order or any other statutory provision) relating to the overpayment.

(2) The Department or the Executive may give to the person a written notice—

- (a) stating that he may be invited to agree to pay a penalty and that, if he does so in the manner specified by the Department or the Executive, no such proceedings will be instituted against him; and
- (b) containing such information relating to the amount and period of the overpayment.

(3) The amount of the penalty shall be 30 per cent. of the amount of the overpayment (rounded down to the nearest whole penny).

(4) If the person agrees in the specified manner to pay the penalty—

- (a) the amount of the penalty shall be recoverable by the same methods as those by which the overpayment is recoverable; and
- (b) no proceedings will be instituted against him for an offence (under the principal Order or any other statutory provision) relating to the overpayment.

(5) The person may withdraw his agreement to pay the penalty by notifying the Department or the Executive, in the manner specified by the Department or the Executive, at any time during the period of 28 days beginning with, and including, the day on which he agrees to pay it; and if he does so—

- (a) so much of the penalty as has already been recovered shall be repaid; and
- (b) paragraph (4)(b) shall not apply.

(6) Where, after the person has agreed to pay the penalty, it is decided on a review or appeal that the overpayment is not recoverable or due, so much of the penalty as has already been recovered shall be repaid.

(7) Where, after the person has agreed to pay the penalty, the amount of the overpayment is revised on a review or appeal—

- (a) so much of the penalty as has already been recovered shall be repaid; and

(b) paragraph (4)(b) shall no longer apply by reason of the agreement; but if a new agreement is made under this regulation in relation to the revised overpayment, the amount already recovered by way of penalty, to the extent that it does not exceed the amount of the new penalty, may be treated as recovered under the new agreement instead of being repaid.

(8) Subject to paragraph (9), the Department and the Executive may agree that, to the extent determined by the agreement, one may carry out on the other's behalf, or may join in the carrying out of, any of the other's functions under this regulation.

(9) Paragraph (8) shall not authorise any delegation of the function of the person by whom any overpayment is recoverable, or to whom it is due, of determining whether or not a notice should be given under paragraph (2) in respect of that overpayment.

(10) In this regulation "overpayment" means—

- (a) a payment which should not have been made;
- (b) a sum which the Department should have received;
- (c) an amount of rate relief paid in excess of entitlement; or
- (d) an amount equal to an excess of rate relief allowed;

and the reference in paragraph (1)(a) to the making of the overpayment is to the making of the payment, the failure to receive the sum, the payment of rate relief in excess of entitlement or the allowing of an excess of rate relief.

Commencement Information

II Reg. 51 in operation at 1.4.2007, see [reg. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Rate Relief (General) Regulations (Northern Ireland) 2007, Section 51.