

**2010 No. 38**

**RATES**

**The Rates (Payment of Interest) (Amendment) Regulations  
(Northern Ireland) 2010**

*Made* - - - - *18th February 2010*

*Coming into operation* - *1st April 2010*

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 15A of the Rates (Northern Ireland) Order 1977(a).

**Citation and commencement**

1. These Regulations may be cited as the Rates (Payment of Interest) (Amendment) Regulations (Northern Ireland) 2010 and shall come into operation on 1st April 2010.

**Amendment of the Rates (Payment of Interest) Regulations (Northern Ireland) 2007**

2. In regulation 2 of the Rates (Payment of Interest) Regulations (Northern Ireland) 2007(b) for the definition of “repayment” there shall be substituted the following definition—

““repayment” means a repayment or, as the case may be, a crediting by the Department of any amount paid on account of a rate or any amount paid pursuant to an agreement under Regulations under Article 29A(c) of the 1977 Order, but does not include a repayment or crediting of any amount under —

- (a) Article 11(4)(b), 30D(d) or 33B(e) of the 1977 Order;
- (b) a scheme under section 122(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(f) for the provision of housing benefit; or
- (c) a rate relief scheme under Article 30A(g) of the 1977 Order.”.

Sealed with the Official Seal of the Department of Finance and Personnel on 18th February 2010  
(L.S.)

*Brian McClure*

A senior officer of the Department of Finance and Personnel

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- (a) S.I. 1977/2157 (N.I. 28); Article 15A was inserted by Article 34 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))
  - (b) S.R. 2007 No. 149
  - (c) Article 29A was inserted by Article 10(1) of the Rates (Amendment) (Northern Ireland) Order 2006 and substituted by section 5 of the Rates (Amendment) Act (Northern Ireland) 2009 (c.8 (N.I.))
  - (d) Article 30D was inserted by section 3 of the Rates (Amendment) Act (Northern Ireland) 2009
  - (e) Article 33B was inserted by Article 8 of the Rates (Amendment) (Northern Ireland) Order 2004, S.I. 2004/703 (N.I. 4) and was amended by Article 10 of the Rates (Capital Values, etc.) (Northern Ireland) Order 2006 S.I. 2006/611 (N.I. 4) and by paragraph 17 of Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006
  - (f) 1992 c.7
  - (g) Article 30A was inserted by Article 14 of the Rates (Amendment) (Northern Ireland) Order 2006

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Rates (Payment of Interest) Regulations (Northern Ireland) 2007 (“the 2007 Regulations”) provide, subject to exceptions, for the payment of interest where the Department of Finance and Personnel repays an amount paid on account of a rate or credits such an amount against a subsequent liability to rates.

These Regulations amend the 2007 Regulations—

- (a) by providing for interest to be payable on the repayment of any overpayment under an agreement for the deferred payment of rates; and
- (b) by providing that no interest shall be payable where repayments or credits are made under Article 30D of the Rates (Northern Ireland) Order 1977 (energy efficiency).

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