

[^{F1}SCHEDULE 1

Regulation 3(1)

Conditions to be satisfied before the Department can enter an agreement with an eligible person

F1 Regulations revoked with savings (1.4.2012 in so far as not already in operation) by *The Rates (Deferment) (Revocation and Savings) Regulations (Northern Ireland) 2012 (S.R. 2012/147)*, **reg. 3(1)** (with **reg. 3(2)**)

1. The capital value of the qualifying hereditament shall not be less than £50,000.

Commencement Information

I1 Sch. 1 para. 1 in operation at 1.4.2010, see **reg. 1**

2.—(1) Subject to sub-paragraph (2), the qualifying hereditament must be the only or principal residence of an eligible person, who is of pensionable age on 1st April in the year in which the agreement is entered into.

(2) The condition as to pensionable age in sub-paragraph (1) 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 qualifying hereditament.

Commencement Information

I2 Sch. 1 para. 2 in operation at 1.4.2010, see **reg. 1**

3.—(1) An eligible person has made an application to the Department and has furnished the Department with such information as the Department may reasonably require.

(2) An eligible person shall have informed the Department of any change of circumstances affecting the application made or the information furnished under sub-paragraph (1).

Commencement Information

I3 Sch. 1 para. 3 in operation at 1.4.2010, see **reg. 1**

4.—(1) Subject to sub-paragraph (2), there shall be no rates due and payable by an eligible person for a year earlier than that in which the agreement is entered into.

(2) Sub-paragraph (1) shall not apply in the case of rates due and payable in respect of the qualifying hereditament by an eligible person who is the surviving partner of a person who had made an agreement under these Regulations in respect of that hereditament.

Commencement Information

I4 Sch. 1 para. 4 in operation at 1.4.2010, see **reg. 1**

5. Where an eligible person owns an estate in any of the land constituting the qualifying hereditament as a joint tenant or as a tenant in common, the other joint tenants or tenants in common must be eligible persons and enter into the agreement.

Changes to legislation: There are currently no known outstanding effects for the The Rates (Deferment) Regulations (Northern Ireland) 2010, SCHEDULE 1. (See end of Document for details)

Commencement Information

I5 Sch. 1 para. 5 in operation at 1.4.2010, see [reg. 1](#)

6.—(1) The value of the beneficial interest of an eligible person in the qualifying hereditament, as ascertained by the Department, shall not be less than 40 per cent. of an authorised person’s estimate of the market value of the qualifying hereditament.

(2) Sub-paragraph (1) shall not apply in a 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 qualifying 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.

Commencement Information

I6 Sch. 1 para. 6 in operation at 1.4.2010, see [reg. 1](#)

7. Any person, other than an eligible person, with an estate in any of the land constituting the qualifying hereditament shall have consented in writing to the agreement.

Commencement Information

I7 Sch. 1 para. 7 in operation at 1.4.2010, see [reg. 1](#)

8. Any person who is in, or may go into, occupation of the qualifying hereditament (other than an eligible person) and who has attained the age of 17 years shall have—

- (a) consented in writing to the agreement; and
- (b) agreed in writing to postpone any rights or interest which he has, or may acquire in the future, in the qualifying hereditament to the rights and interest of the Department in that hereditament,

and an eligible person shall have warranted that all such persons have done so.

Commencement Information

I8 Sch. 1 para. 8 in operation at 1.4.2010, see [reg. 1](#)

9. The eligible person shall have acknowledged in writing that—

- (a) he is aware that, on termination of the agreement, the qualifying hereditament may have to be sold in order to pay the amount outstanding under the agreement; and
- (b) he has been advised by the Department to seek independent legal and financial advice before entering into the agreement.]

Commencement Information

I9 Sch. 1 para. 9 in operation at 1.4.2010, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Deferment) Regulations (Northern Ireland) 2010, SCHEDULE 1.