

[^{F1}SCHEDULE 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)**)

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

II Sch. 1 para. 6 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, Paragraph 6.