

2012 No. 147

RATES

**The Rates (Deferment) (Revocation and Savings) Regulations
(Northern Ireland) 2012**

Laid before the Assembly in draft

Made - - - - 27th March 2012

Coming into operation - 1st April 2012

The Department of Finance and Personnel makes the following Regulations in exercise of the powers conferred by Article 29A of the Rates (Northern Ireland) Order 1977(a).

Citation and commencement

1. These Regulations may be cited as the Rates (Deferment) (Revocation and Savings) Regulations (Northern Ireland) 2012 and shall come into operation on 1st April 2012.

Interpretation

2. In these Regulations—

“the 2010 Regulations” means the Rates (Deferment) Regulations (Northern Ireland) 2010(b);

“agreement” means an agreement under regulation 3(1) of the 2010 Regulations; and

“application” means an application made under paragraph 3(1) of Schedule 1 to the 2010 Regulations.

Revocation and savings

3.—(1) Subject to paragraph (2), the 2010 Regulations are revoked.

(2) Without prejudice to section 28 of the Interpretation Act (Northern Ireland) 1954(c), the 2010 Regulations shall continue to have effect in a case where—

(a) an application in respect of a hereditament is made before 1st April 2012 and an agreement in respect of that hereditament is first entered into before 1st October 2012;

(a) S.I. 1977/2157 (N.I. 28); Article 29A was inserted by Article 10 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)) and substituted by section 5 of the Rates (Amendment) Act (Northern Ireland) 2009 (c. 8 (N.I.))

(b) S.R. 2010 No. 63

(c) 1954 c. 33 (N.I.)

- (b) an application in respect of a hereditament is made by a partner or surviving partner of a person who has made an agreement in respect of the same hereditament.

Sealed with the Official Seal of the Department of Finance and Personnel on 27th March 2012



Brian McClure
A senior officer of the Department of Finance and Personnel

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke the Rates (Deferment) Regulations (Northern Ireland) 2010 which provide that, subject to certain preconditions being satisfied, the Department of Finance and Personnel (“the Department”) may enter into an agreement with an eligible person for the deferment of the payment of domestic rates. A savings provision is made for cases where an application is made to the Department before 1st April 2012 and a deferment agreement in respect of that application is entered into before 1st October 2012. Provision is also made to protect partners and surviving partners of persons who have entered into a deferment agreement.

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