
STATUTORY RULES OF NORTHERN IRELAND

2017 No. 184

The Rate Relief Regulations (Northern Ireland) 2017

PART 8

Overpayments

Sums to be deducted in calculating recoverable overpayments

26.—(1) In calculating the amount of a recoverable overpayment of rate relief, the relevant authority shall deduct any amount of rate relief which should have been determined to be payable in respect of the whole or part of the overpayment period—

- (a) on the basis of the claim as presented to the relevant authority;
- (b) on the basis of the claim as it would have appeared had the correct data been used by the relevant authority; or
- (c) on the basis of the claim as it would have appeared if any change of circumstances had been notified to the relevant authority at the time that change occurred.

(2) In calculating the amount of recoverable overpayment of rate relief, the relevant authority may deduct from the rate account so much of any payment of rates in respect of the overpayment period which exceeds the amount, if any, which the claimant was liable to pay for that period under the original erroneous decision.

Changes to legislation:

There are currently no known outstanding effects for the The Rate Relief Regulations (Northern Ireland) 2017, Section 26.