1963. No. 10 **[C]**

LOCAL GOVERNMENT

Rating

Costs of Distress

REGULATIONS, DATED 12TH FEBRUARY, 1963, MADE BY THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT UNDER SECTION 25 OF THE PUBLIC HEALTH AND LOCAL GOVERNMENT (MISCELLANEOUS PROVISIONS) ACT (NORTHERN IRELAND), 1962.

The Ministry of Health and Local Government in exercise of the powers conferred upon it by Section 25 of the Public Health and Local Government (Miscellaneous Provisions) Act (Northern Ireland), 1962(a), hereby makes the following regulations:—

1. These regulations may be cited as the Distress for Rates (Costs) Regulations (Northern Ireland), 1963, and shall come into operation on the 1st day of March, 1963.

2. The costs, charges and expenses in respect of, and incidental to, the levying of distress for rates shall not exceed those set out below:—

(1) For levying the distress—	
(*a*) where the sum due does not exceed £10	10s. 0d.
(*b*) where the sum due exceeds £10 but does not exceed £20	12s. 6d.
(*c*) where the sum due exceeds £20 but does not exceed £50	4 per cent. on the sum due.
(*d*) where the sum due exceeds £50 but does not exceed £200	£2 together with 2½ per cent. on the excess of the sum due over £50.
(*e*) where the sum due exceeds £200 ...	£5 15s. 0d. together with 1 per cent. on the excess of the sum due over £200.
(2) For removal and storage of goods ...	The reasonable expenses thereof.
(3) For possession of goods—	
(*a*) for close possession (the man in possession to provide his own board)—	
(i) where the sum due does not exceed £20	15s. 0d. per day.
(ii) where the sum due exceeds £20 ...	17s. 6d. per day.
(*b*) for walking possession	5s. 0d. for each day on which the goods are inspected.

(a) 1962. c. 12.

(4) For appraisement at the request in writing of the ratepayer	2½ per cent. on the value as appraised, whether by one broker or more, with a minimum fee of £1 1s. 0d. for each broker.
(5) For advertisements—	
(*a*) where the sum due does not exceed £20	£1 0s. 0d.
(*b*) where the sum due exceeds £20 ...	The sum actually and necessarily paid.
(6) For other expenses of, and commission on, sale—	
(*a*) where the sum realised does not exceed £20	7½ per cent. on the sum realised.
(*b*) where the sum realised exceeds £20 but does not exceed £100	10 per cent. on the sum realised.
(*c*) where the sum realised exceeds £100 but does not exceed £300	£10 together with 5 per cent. on the excess of the sum realised over £100.
(*d*) where the sum realised exceeds £300 but does not exceed £500	£20 together with 4 per cent. on the excess of the sum realised over £300.
(*e*) where the sum realised exceeds £500 but does not exceed £1,000	£28 together with 3 per cent. on the excess of the sum realised over £500.
(*f*) where the sum realised exceeds £1,000 ...	£43 together with 2½ per cent. on the excess of the sum realised over £1,000.
(7) For other expenses incurred in connection with a proposed sale, where no sale takes place—	
(*a*) where the sum due does not exceed £20	Reasonable expenses not exceeding 5 per cent. on the sum due.
(*b*) where the sum due exceeds £20 ...	Reasonable expenses.

3. The costs for possession prescribed in item (3) in regulation 2 shall be payable only where possession has been taken in pursuance of an agreement in that behalf, made at the time when distress is levied and in the appropriate form set out in the Schedule.

4. In the case of dispute as to any costs, charges or expenses in respect of, or incidental to, the levying of distress for rates, the costs, charges or expenses shall be taxed, and the person levying distress for rates shall furnish both to the ratepayer and to the taxing officer a detailed bill of the costs, charges and expenses claimed.