EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the Schedule to the Rates (Unoccupied Hereditaments) Regulations (Northern Ireland) 2011 (S.R. 2011 No. 36) ("the 2011 Regulations") to provide an exemption from unoccupied rates for a person who has qualified for assistance under a scheme made under Article 26 of the Local Government (Miscellaneous Provisions) (Northern Ireland) Order 1992 ("the 1992 Order") where the conditions in paragraph 20(2) of the Schedule to the 2011 Regulations are also met. Article 26 of the 1992 Order provides for schemes of emergency financial assistance to district councils in the event of flooding following heavy rain or tidal surge.