

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations revoke and replace the Non-Domestic Rating (Hardship Relief) Regulations (Northern Ireland) 2005. In addition to minor and drafting amendments, they make the following changes of substance—

- (a) they give the Department of Finance and Personnel (“the Department”) a power to repay rates where the conditions for hardship relief are satisfied (regulation 2(1) and (3)); and
- (b) they also give the Department a power to recover a reduction or repayment under the Regulations where the reduction or repayment has breached a Community obligation (regulation 3).