
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 116

The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2021

Condition for reduction of rates in certain circumstances

5. The condition referred to in regulation 3 is that where rates in respect of a specified hereditament are payable by the owner rather than the occupier, it must appear to the Department that a sum equal to the amount of any reduction under these Regulations will be applied for the benefit of that occupier.