



Non-domestic Rates Valuations (Coronavirus) Act (Northern Ireland) 2022

2022 CHAPTER 12

An Act to vary the application of Article 39A of the Rates (Northern Ireland) Order 1977 in consequence of matters attributable to coronavirus; and to confer power to make equivalent provision for other infections or contaminations. [30th March 2022]

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by Her Majesty as follows:

Non-domestic rates valuations: effects of coronavirus to be disregarded

1.—(1) For the purposes of the application of Article 39A of the Rates Order (valuation of hereditament) to the net annual value list that came into force on 1st April 2020 and to each subsequent net annual value list, the matters mentioned in paragraph (1A) of that Article are to be treated as not including, and as never having included, any matter directly or indirectly attributable to coronavirus.

(2) For the purposes of this section, matters attributable to coronavirus include (but are not limited to) anything done by any person—

- (a) with a view to compliance with any statutory provision which concerns the incidence or spread of coronavirus,
- (b) with a view to compliance with any other statutory provision for reasons relating to the incidence or spread of coronavirus, or