## Budget (No. 2) Act (Northern Ireland) 2020

## **EXPLANATORY NOTES**

## **INTRODUCTION**

- 1. These Explanatory Notes relate to the Budget (No. 2) Act (Northern Ireland) 2020 which received Royal Assent on 17 June 2020. They have been prepared by the Department of Finance in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by the Assembly.
- 2. The notes should be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section or Schedule does not seem to require an explanation or comment, none is given.