

These notes refer to the Non-domestic Rates Valuations (Coronavirus) Act (Northern Ireland) 2022 (c.12) which received Royal Assent on 30 March 2022

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

EXPLANATORY NOTES

INTRODUCTION

1. These Explanatory Notes relate to the Non-domestic Rates Valuations (Coronavirus) Act (Northern Ireland) 2022 which received Royal Assent on 30th March 2022. 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 need to 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 does not seem to require any explanation or comment, none is given.