

*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

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## **EXPLANATORY NOTES**

### **OVERVIEW**

10. This Act aims to mitigate the risk of potential challenges to aspects of valuations within a new non-domestic valuation list, brought on grounds of the public health measures implemented by the Executive, resulting from the operation of Article 39A of the Rates (Northern Ireland) Order 1977.