

*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**

### **COMMENTARY ON SECTIONS**

Section 1: Non-Domestic Rates Valuations: Effects of Coronavirus to be Disregarded

Section 1 of the Act provides that matters attributable to coronavirus should not be taken into account in the net annual value of a hereditament in a non-domestic rating list.

Section 1(1) makes retrospective provision for “the matters” affecting the net annual values as referred to in Article 39A(1A) of the Rates (Northern Ireland) Order 1977 to be treated as not including, and as never having included, any matter directly or indirectly attributable to coronavirus.

Section 1(2) gives examples of what is to be included within matters directly or indirectly attributable to coronavirus.

Section 1(3) provides for an enabling power to allow the Department of Finance to make consequential retrospective changes to the section in the event of future any pandemic not arising from the current coronavirus.

Section 1(4) makes the use of the enabling power in section 1(3) subject to the draft affirmative control in the Northern Ireland Assembly.

Section 1(5) provides for the definition of the terms, “coronavirus”, “net annual value”, “the Rates Order” and “statutory provision” within the Act.

Section 2: Commencement and Short Title

Section 2 makes provision for the commencement of the Act and sets out the title of the Non-domestic Rates Valuations (Coronavirus) Act (Northern Ireland) 2022.