



2022 CHAPTER 12

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
- (c) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus.

(3) The Department of Finance may by regulations amend this section so as to apply it to any other infection or contamination to which a matter of a kind referred to in subsection (2) is attributable, whether instead of or in addition to any infection or contamination to which this section for the time being applies and with or without retrospective effect.

(4) Regulations may not be made under subsection (3) unless a draft of the regulations has been laid before, and approved by a resolution of, the Assembly.

(5) In this section—

“coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2),

“net annual value list” has the same meaning as “NAV list” has in the Rates Order,

“the Rates Order” means the Rates (Northern Ireland) Order 1977, and

“statutory provision” has the meaning given in section 1(f) of the Interpretation Act (Northern Ireland) 1954.