
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 80

RATES

The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2022

Made - - - - 3rd March 2022

Coming into operation 1st April 2022

THE RATES (CORONAVIRUS) (EMERGENCY RELIEF) REGULATIONS (NORTHERN IRELAND) 2022

1. Citation and commencement
2. Interpretation
3. Reduction of rates in respect of specified hereditaments
4. Treatment of mixed hereditaments
5. Condition for reduction of rates in certain circumstances
6. Reduction under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010
7. Reduction after the application of Article 43 of the Rates (Northern Ireland) Order 1977
8. Application to disapply a reduction of rates in respect of a specified hereditament
9. An application under regulation 8 shall contain information and be...
Signature

SCHEDULE

EXCEPTED HEREDITAMENTS

1. A hereditament which is occupied by a Northern Ireland department...
2. A hereditament which is occupied by a body established by...
3. A hereditament which is wholly owned by the Northern Ireland...
4. A retail hereditament whose retail floor space—
5. A hereditament which is used only for, or in connection...
6. A telecommunications hereditament which is used or intended to be...
7. A hereditament which is wholly or mainly used for the...
Explanatory Note