
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 80

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

Reduction of rates in respect of specified hereditaments

3. Subject to the condition in regulation 5, where liability for rates for a specified hereditament occurs on or after the 1st April 2022 the amount which, apart from these Regulations, would be payable during a specified year shall be reduced by 100% for the period between that liability commencing and—

- (a) 30th April 2022; or
- (b) the date on which that liability ceases,

whichever is the earlier.