STATUTORY RULES OF NORTHERN IRELAND

## 2020 No. 92

## RATES

## The Rates (Coronavirus) (Emergency Relief) Regulations (Northern Ireland) 2020

Made - - - - - Coming into operation

*1st June 2020 23rd June 2020* 

## THE RATES (CORONAVIRUS) (EMERGENCY RELIEF) REGULATIONS (NORTHERN IRELAND) 2020

- 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
- Reduction under the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010 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 telecommunications hereditament which is used or intended to be...
- 4. A hereditament which is used only for, or in connection...
- 5. A hereditament which is wholly or mainly used for the...
- 6. A hereditament which is wholly owned by the Northern Ireland... Explanatory Note