
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 81

RATES

**The Rates (Coronavirus) (Emergency Relief)
(No. 2) Regulations (Northern Ireland) 2022**

Made - - - - 3rd March 2022

Coming into operation 1st May 2022

**THE RATES (CORONAVIRUS) (EMERGENCY RELIEF)
(NO. 2) 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. Application to disapply a reduction of rates in respect of a specified hereditament
8. An application under regulation 7 shall contain information and be...
Signature

SCHEDULE EXCEPTED HEREDITAMENTS

1

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...

SCHEDULE CLASSES OF SPECIFIED HEREDITAMENTS

2

1. Class 1 - Hospitality
2. Unlicensed restaurants.
3. Cafés.
4. Coffee shops.
5. Bistros.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

6. Snack bars.
7. Public houses licensed under Article 5(1)(a) of the Licensing (Northern...
8. Class 2 - Tourism
9. Camping sites.
10. Caravan sites as defined by section 17 of the Caravans...
11. Chalets, holiday huts or bothies.
12. Guest houses.
13. Hotels.
14. Hostels, where no significant element of care is provided.
15. Self-catering holiday accommodation.
16. Timeshare accommodation.
17. Tourist attractions or tourist facilities.
18. Class 3 - Leisure
19. Theatres
20. Nightclubs.
21. Bingo halls.
22. Concert halls.
23. Music venues.
24. Public exhibition centres.
25. Museums and galleries.
26. Betting shops.
27. Amusement arcades or centres.
28. Premises granted an amusement permit under Article 108(1)(c) and (ca)...
29. Sporting premises, sports grounds and associated sport clubs.
30. Skating rinks.
31. Fitness studios, gymnasiums, swimming pools, bowling alleys, child play centres,...
32. Sports courts
33. Outdoor activity centres.
34. Ticket offices.
35. Recreation grounds.
36. Funfairs.
37. Equestrian Centres.
38. Class 4 – Retail and Retail Services
39. Post offices
40. Barbers.
41. Hair salons, nail or beauty services.
42. Tattoo parlours or piercing parlours.
43. Shoe repairs.
44. Key cutting.
45. Photo processing.
46. Laundrettes and dry cleaners.
47. Clothing repair or alterations.
48. Tailors or dressmakers.
49. Vehicle or tool hire.
50. Car washing.
51. Repair of domestic electronic or domestic electrical goods.
52. Travel agencies or tour operators.
53. Taxi ordering depots.
54. Fast food retail outlets.
55. Garden centres.

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56. Market places, including showrooms, within which retail goods are exhibited...
57. Car or caravan showrooms.
58. Auction houses.
59. Class 5 - Other
60. Children's day-care or nurseries.
61. A newspaper business occupying premises used for the purpose of...
Explanatory Note