

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2018 No. 61**

**RATES**

The Rates (Small Business Hereditament Relief)  
(Amendment) Regulations (Northern Ireland) 2018

*Made - - - - 21st March 2018*

*Coming into operation 1st April 2018*

THE RATES (SMALL BUSINESS HEREDITAMENT RELIEF)  
(AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2018

1. Citation and commencement
  2. Definition of “qualifying year”
- Signature  
Explanatory Note