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STATUTORY RULES OF NORTHERN IRELAND

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**2017 No. 72**

**RATES**

**The Rates (Small Business Hereditament Relief)  
(Amendment) Regulations (Northern Ireland) 2017**

*Made - - - - 3rd April 2017*

*Coming into operation 18th April 2017*

**THE RATES (SMALL BUSINESS HEREDITAMENT RELIEF)  
(AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2017**

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