
STATUTORY RULES OF NORTHERN IRELAND

2017 No. 72

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

Definition of “qualifying year”

2. In the definition of “qualifying year” in regulation 2 of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010⁽¹⁾ for the words “1st April 2017” there shall be substituted the words “1st April 2018”.