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STATUTORY RULES OF NORTHERN IRELAND

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**2019 No. 44**

**RATES**

The Rates (Small Business Hereditament Relief)  
(Amendment) Regulations (Northern Ireland) 2019

*Made - - - - 14th March 2019*

*Coming into operation 1st April 2019*

THE RATES (SMALL BUSINESS HEREDITAMENT RELIEF)  
(AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2019

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