
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 111

RATES

**The Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2021**

Made - - - - 23rd April 2021

Coming into operation 30th April 2021

**THE RATES (SMALL BUSINESS HEREDITAMENT RELIEF)
(AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2021**

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