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STATUTORY RULES OF NORTHERN IRELAND

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**2022 No. 295**

**RATES**

**The Rates (Small Business Hereditament Relief)  
(Amendment) (No. 2) Regulations (Northern Ireland) 2022**

*Made - - - - 8th November 2022*

*Coming into operation 8th December 2022*

**THE RATES (SMALL BUSINESS HEREDITAMENT  
RELIEF) (AMENDMENT) (NO. 2)  
REGULATIONS (NORTHERN IRELAND) 2022**

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

**Changes to legislation:**

There are currently no known outstanding effects for the The Rates (Small Business Hereditament Relief) (Amendment) (No. 2) Regulations (Northern Ireland) 2022.