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STATUTORY RULES OF NORTHERN IRELAND

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**2024 No. 1**

**RATES**

**The Rates (Small Business Hereditament Relief)  
(Amendment) Regulations (Northern Ireland) 2024**

*Made - - - - 3rd January 2024*

*Coming into operation- 31st January 2024*

**THE RATES (SMALL BUSINESS HEREDITAMENT RELIEF)  
(AMENDMENT) REGULATIONS (NORTHERN IRELAND) 2024**

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) Regulations (Northern Ireland) 2024.